



TOWN OF SEARSPORT

2014 Annual Report

Cover photo © Wayne Hamilton

Wayne Hamilton is a lifelong resident of Searsport. He owns and operates Hamilton Marine. Wayne has also served as the Town of Searsport's Harbormaster for thirty-one years.

www.whamilton@hamiltonmarine.com

Report Dedication



Carol Francis (Dean) Hersom peacefully passed into eternity on January 10, 2014, surrounded by her family. She graduated from Belfast High School in 1963. Carol married the love of her life, Myron Hersom on Nov. 8, 1963. They celebrated 50 wonderful years of marriage.

Carol lived a life full of family, friends and community. Not only was she a loving wife and mother, but a former active select person, school board member, ambulance attendant, and an active member of the North Searsport United Methodist Church. She worked for more than 20 years as a secretary for the Anah Shriners in Bangor.

Carol was a talented, creative woman who enjoyed the outdoors. She loved time spent fishing and hunting with her family. Carol's gifts of cooking, painting, knitting, and sewing filled our lives with pleasure.

The Town of Searsport was very fortunate to have her here and she will be truly missed.

ONE HUNDRED SEVENTIETH

ANNUAL REPORT

OF THE

MUNICIPAL OFFICERS

OF THE

TOWN OF

SEARSPORT, MAINE

FISCAL YEAR 2014

TABLE OF CONTENTS:

Legislative Contact Addresses	1
Letter from Susan Collins	2
Letter from Angus King	3
Letter from Bruce Poliquin	4
Letter from Michael Thibodeau	5
Letter from James Gillway	6
Letter from Waldo County Sherriff's Office	7-8
2015 Holiday Schedule	9
2015 Important Dates	10
Town Staff & Town Telephone Numbers	11-12
Boards & Committee Contacts	13-14
Manager's Report	15
Assessor Report	16-18
General Assistance Report	19
Police Chief Report	20-21
Fire Chief Report	22
Ambulance Director Report	23
EMA Director Report	24
Code Enforcement Officer Report	25
Planning Board Report	26
Recreation Department Report	27-28
Shellfish Management Report	29
Harbormaster Report	30
Carver Memorial Library Report	31-32
Historic Preservation Committee	33
Mass Communications Report	34
Cemetery Report	35
Searsport G.I.S. Report	36
Mosman Memorial Park Report	37
Water District Report	38-40
Wastewater Report	41
Uncollected Taxes	42-49
Motor Vehicle Transactions/Dog Licenses	50
Hunting/Fishing Licenses	51
Registered Voters	51
Shellfish Licenses	51
Marriages	52-53
Births	54
Deaths	54-55
Auditors' Report	56-96
Town Warrant	97-108

Note: Paramedicine Patient Referral Sheet In Back of Report

Special Thanks & Credits

Report Layout and Design – Harriet Clark; James Gillway

Editing – Harriet Clark, James Gillway, George Kerper, Linda Mae Patterson

Maine Congressional Delegation

United States Senator:

Washington Address:

188 Russell Senate Office Building
Washington, D.C. 20510
(202) 224-5344
Fax: 202-224-1946

United States Senator:

Washington Address:

172 Russell Senate Office Building
Washington, D.C. 20510-1904
(202) 224-2523
E-mail: senator@collins.senate.gov

Representative to Congress:

Second District

Washington Address:

426 Canon House Office Building
Washington, DC 20515
(202) 225-6306
www.house.gov/poliquin

Angus King

District Office:

The Margaret Chase Smith Fed Building
202 Harlow Street, Suite 214
Bangor Maine 04401
(207) 945-0432

Susan Collins

District Office:

202 Harlow Street
Room 204
Bangor, ME 04401
(207) 945-0417
(207) 990-4604 (FAX)

Bruce Poliquin

District Office:

6 State Street
Suite 101
Bangor, ME 04401
(207) 942-0583
(207) 942-7101 (FAX)

Legislative Representatives:

Maine Legislative Website: <http://janus.state.me.us/legis>

State Senator:

District 11

Home Address:

169 Coles Corner Rd
Winterport, ME 04496
(207) 223-5177

E-mail: SenMichael.Thibodeau@legislature.maine.gov

(207) 287-1527 (FAX)

State Representative:

District 98

Home Address:

79 Bowen Road
Searsport, Maine 04974
(207) 548-6429

Michael Thibodeau

Capitol Address:

3 State House Station
Augusta, ME 04333-0003
(207) 287-1505
1-800-423-6900 Msg Cntr.

James S. Gillway

Capitol Address:

House of Representatives
2 State House Station
Augusta, ME 04333-0002

(207) 287-1400 / (207) 287-4469 (TTY)

E-mail: RepJames.Gillway@legislature.maine.gov 1-800-423-2900 Msg Cntr.

SUSAN M. COLLINS
Maine

413 SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1804
(202) 224-3133
(202) 224-3288 FAX

United States Senate

WASHINGTON, DC 20510-1804

Dear Friends:

In November, the people of Maine entrusted me to serve another term in the United States Senate. I am deeply honored to serve you and will continue to work to bridge the partisan divide and to forge bipartisan solutions to the many challenges our nation faces. With the New Year just beginning, I welcome this opportunity to reflect on some of my work from this past year and to highlight some of my priorities for the year ahead. The biggest challenge facing our State remains the need for more jobs so that Mainers can stay in our great State to live, work, and raise their families. Since small businesses create the vast majority of jobs, we must help them to start up, grow, and succeed. We must update our tax code to encourage small business investment in equipment and other assets, cut the red tape that is hampering job creators, build the transportation and energy infrastructure to support an expanding economy. We must also foster opportunities for key industries, from agriculture to defense. We must ensure that our workers have the skills they need for the jobs of today and tomorrow. These initiatives will remain my top priorities in the new Congress.

I am pleased to report a number of successes from this past year, including provisions from my "Seven Point Plan for Maine Jobs." My proposals to streamline job training programs and better match workers' skills with employers' needs were enacted as part of a workforce investment act. I helped secure promising manufacturing opportunities for our state—from requiring the military to buy American-made athletic footwear for new recruits, just as it does for other uniform items, to an additional Department of Energy investment in the deepwater, offshore wind power project being developed by the University of Maine, Maine Maritime Academy, and private companies. For Maine agriculture, I succeeded in including the fresh, white potato in a federal nutrition program from which it has been the only vegetable to be excluded.

Also last year, I was pleased to join in the christening of the *USS Zumwalt* at Bath Iron Works, a Navy ship for the 21st Century that will help protect our nation and strengthen one of Maine's most vital industries. And, for Veterans living in rural areas, I secured a two-year extension of the successful Access Received Closer to Home program, which is improving access to health care for Veterans in northern Maine. Finally, after several years in the making, I am delighted that Congress has approved my legislation to form a commission—at no cost to taxpayers—on the creation of a National Women's History Museum. A museum recognizing the contributions of American women is long overdue, and this bill is an important first step toward that goal.

In the new Congress, I will serve as Chairman of the Transportation Appropriations Subcommittee. This position will allow me to continue working to ensure investments are made in critical transportation infrastructure, which is essential for our safety and economic growth. To date, Maine has received more than \$90 million for highway, bridge, airport, rail, and port projects through the successful TIGER grant program.

I will also serve at the helm of the Senate Special Committee on Aging in the 114th Congress, a position I sought because Maine has the highest median age in the nation. Working to address pressing issues facing our seniors, from long-term care and retirement security to the vast potential of biomedical research, will be on our agenda. Preventing and effectively treating Alzheimer's should be an urgent national priority as this devastating disease continues to take such a personal and economic toll on more than five million Americans and their families. The Committee will also continue to focus on the scams and frauds targeting our senior citizens and has a toll-free hotline (1-855-303-9470) where seniors and their loved ones can report suspected fraud.

A Maine value that always guides me is our unsurpassed work ethic. As 2014 ended, I continued my record of never missing a roll-call vote since my Senate service began in 1997; a tally that now stands at more than 5,700 consecutive votes.

I am grateful for the opportunity to serve the great State of Maine and the people of Bangor. If ever I can be of assistance to you, please contact my Bangor Constituent Services Center at (207) 945-0417, or visit my website at www.collins.senate.gov.

Sincerely,



Susan M. Collins
United States Senator

ANGUS S. KING, JR.
MAINE

358 DUDMAN SENATE OFFICE BUILDING
(202) 224-4344
Website: <http://www.king.senate.gov>

United States Senate

WASHINGTON, DC 20510

COMMITTEES:
ARMED SERVICES
BUDGET
INTELLIGENCE
RULES AND ADMINISTRATION

August 27, 2014

Town of Searsport
1 Union Street
P.O. Box 499
Searsport, Maine 04974

Dear Friends,

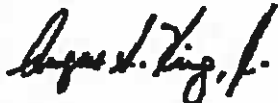
Since arriving to the U.S. Senate last January, I have been looking for ways to provide Mainers with improved access to federal services through the use of digital technology and on the ground outreach initiatives. Maine is a rural state and I know that traveling to our offices can present both logistical and financial challenges.

To help overcome those obstacles, I launched our signature Your Government Your Neighborhood outreach program in June 2013. Every other week members of my staff in Maine travel to different towns – ensuring that all 16 counties are served each month – to hold constituent office hours for local residents.

Over the past eleven months my work in Washington has been largely shaped by the four committees that I serve on: Armed Services, Intelligence, Budget, and Rules. These appointments allow me to engage on issues important to Maine and help craft legislation before it comes to the Senate floor. On the Armed Services Committee I work with my colleagues to honor our obligations to members of our armed forces both past and present, as well as ensure the continued strength, efficiency, and sustainability of our military. On the Intelligence Committee I work to effectively mitigate security threats facing our country while also establishing measures to guarantee that the privacy rights of U.S. citizens are protected. On the Budget Committee, I am working to ensure that necessary spending is tempered with fiscal responsibility, and my position on the Rules Committee allows me to push for procedural reforms that remove institutional inefficiencies and help move the country forward.

I am tremendously grateful for the opportunity to serve you and determined to keep you informed of my activities in Maine and Washington. As always, I welcome any thoughts, questions, or concerns that you may have. You can visit my website at <http://www.king.senate.gov> and provide your input there, or call our toll free in state line at 1-800-492-1599. In addition, our local numbers are as follows: Augusta (207) 622-8292, Presque Isle (207) 764-5124, and Scarborough (207) 883-1588, and Washington D.C. (202) 224-5344.

Sincerely,



ANGUS S. KING, JR.
UNITED STATES SENATOR

AUGUSTA -
4 Gabriel Drive, Suite F1
Augusta, ME 04330
(207) 622-6882

PRESQUE ISLE
188 Academy Street, Suite A
Presque Isle, ME 04769
(207) 764-8134

In Maine call toll-free 1-800-492-1599
Printed on Recycled Paper

SCARBOROUGH
383 US Route 1, Suite 1C
Scarborough, ME 04874
(207) 883-1588

Congress of the United States
House of Representatives
Washington, DC 20515-1902

**Town of Searsport
1 Union Street
P.O. Box 499
Searsport, ME 04974**

Dear Friends,

Since being sworn in, I have been working to help solve our most important issues such as creating more jobs, lowering the cost to heat our homes and balancing the national budget. In Congress, I will work to give job creators the confidence they need to start new businesses and create more jobs. It is important for Congress to continue to pass jobs bills, like the Keystone XL Pipeline Act, to get our hard-working Mainers back to work so they can put more food on the kitchen table. As your representative, I will always support legislation that will balance our national budget, reduce the high cost of energy and help create more jobs.

Secondly, I have been working, with Republicans and Democrats, to help lower the cost of energy for our small businesses and hard-working families in Maine. One of my first votes, as a member of Congress, was in support of the Keystone XL Pipeline Act and the Natural Gas Pipeline Permitting Reform Act. These bills will help increase the production and create a reliable flow of natural gas to Maine, especially the Second District.

For my first House floor speech, I asked my Republican and Democrat colleagues to join me in support of the Balanced Budget Constitutional Amendment. This Constitutional amendment will require Washington to, finally, live within their means, just like our hard-working families in Searsport. Balancing the national budget will help end wasteful spending and help secure financial security for our kids and grandkids.

I'm honored and grateful to serve you and represent the hard-working people of Maine's Second Congressional District. If you need any help, please visit my website (Poliquin.house.gov) or call any of my offices: Lewiston (207) 784-0768, Bangor (207) 942-0583, Presque Isle (207) 764-1968 and Washington, D.C. (202) 225-6306.

Sincerely,



Bruce Poliquin



Annual Report to the Town of Searsport A Message from Senate President Michael Thibodeau

Dear Friends and Neighbors:

It is an honor to represent you in the Maine State Senate for a third term, and now as the Senate President. I am grateful for the trust and confidence you have placed in me as we in the 127th Legislature search for solutions for Waldo County and the entire State of Maine.

Maine is slowly and steadily emerging from one of the worst recessions in recent memory. The unemployment rate continues to drop and we now have a state surplus after dealing with budget deficits in recent years. Maine's credit rating has improved. The initiatives the Governor and the Republican-led Legislature implemented over the past four years have contributed significantly to the recovery. Together, we passed the largest tax cut in Maine history to benefit low and middle-class Mainers, reduced needless regulations for businesses, and paid off the state's enormous hospital debt.

There are still enormous challenges ahead of us, and the people of Maine are counting on us to solve the problems that are holding us back.

Energy costs are one of our major obstacles. The price of heating our homes and businesses, along with electric costs put a strain on the family budget and provide a disincentive to do business in Maine. In order to be competitive with other states, we need to remove barriers that prevent us from accessing the lowest-priced energy available to our homes and businesses. We also need to reexamine our policies that provide hundreds of millions of dollars in subsidies to alternative energy interests at the expense of Maine ratepayers.

Welfare reform is also on our list of unfinished business. We have all witnessed or at least heard stories of welfare dollars being used inappropriately or, increasingly, Electronic Benefit Transfer (EBT) cards being part of the evidence recovered in crimes. Our welfare programs are designed to provide a temporary safety net for those who have fallen on hard times. Abuse of the system comes at the cost of those who need it most, including our elderly and disabled citizens. I am confident we will all work together to solve this problem in the 127th Legislature.

Last but not least, we need to continue to grow Maine's economy by providing more incentives for businesses to locate in Maine and for our young people to stay here instead of pursuing better opportunities elsewhere. That means having a government that Maine can afford through sensible tax policies and controlling our spending.

Again, thank you for entrusting me to represent you in Augusta. Please feel free to contact me if you ever need my help in navigating the state bureaucracy. I would be happy to help in any way that I can. I can be reached in Augusta at 287-1500.

Sincerely,

Michael Thibodeau
Maine Senate President



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION

AUGUSTA, MAINE 04333-0002

(207) 287-1400

TTY: (207) 287-4469

James S. Gillway

79 Bowen Road

Searsport, ME 04974

Residence: (207) 548-6429

Cell Phone: (207) 323-3250

James.Gillway@legislature.maine.gov

January 2015

Dear Friends and Neighbors:

Thank you for the opportunity to again serve the people of Searsport in the House of Representatives. It is truly a privilege to represent District 98, as Maine and its citizens continue to face many challenges. I look forward to working with fellow legislators, along with the Governor, to find solutions to the long-term problems that we face. My goal is to ensure we have an effective and efficient government that handles your taxpayer money responsibly. There are issues that must be addressed this legislative session, like lowering the cost of energy for businesses and homeowners, providing tax relief, and continuing to create an economic climate where jobs are created and businesses thrive.

Upon returning to the 127th Maine Legislature, I have been selected to sit on the Joint Select Committee on Transportation. This panel oversees the Department of Transportation, Bureau of Motor Vehicles, Maine Turnpike Authority and issues concerning highway safety, waterways, ports, railroads and motor vehicle carriers.

I encourage you to visit the Legislature's website, <http://www.maine.gov/legis>, for up-to-date information, status of bills, public hearing dates and roll call votes on legislation. If you would like to sign up to receive my e-newsletter, please send an e-mail to jgillway@yahoo.com. If you have any concerns about your State Government do not hesitate to share them with me.

Sincerely,



James Gillway
State Representative

WALDO COUNTY SHERIFF'S OFFICE

**6 Public Safety Way
Belfast, ME 04915**

SHERIFF
Jeffrey C. Trafton

Administrative Offices
207-338-6786
Fax
207-338-6784

CHIEF DEPUTY
Scott L. Story

Honorable Commissioners & Citizens of Waldo County,

I am excited to offer my first Annual Report as your Sheriff. I was sworn into office just twelve days ago but I am not new to the Waldo County Sheriff's Office or the law enforcement profession. I am currently serving in my 31st year as a law enforcement officer. During those years I served as a Troop Commander for the Maine State Police, as Chief of Police for the City of Belfast and as your Chief Deputy for the last three years here in Waldo County.

I want to thank former Sheriff Scott Story for his service to the citizens of this County. I am truly honored to take charge of a very professional agency staffed by outstanding law enforcement officers; corrections officers and civilian staff.

The patrol deputies had another very busy year in 2014, handling 8,044 calls for service from the public. These calls include all manner of incidents to include domestic violence, burglaries, thefts, child abuse, sexual abuse, and motor vehicle crashes to name only a few. Our School Resource Officer at RSU 3 provided safety and security to students and staff at all RSU facilities during the year. He also developed several comprehensive programs focusing on underage drinking, texting while driving, and overall safety in the lives of students.

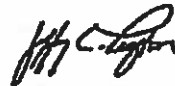
The re-entry center served 51 residents in 2014. Those residents were all nearing the end of their term of incarceration and were integrated as productive citizens back into society. The re-entry residents provided 8,204 hours of free community service all over Waldo County. If this free labor was paid at minimum wage, it would translate to \$38,460 in free labor. The re-entry residents also provided 25,000 pounds of fresh produce to local food pantries from the County's garden project. And the residents also paid \$15,000 in restitution to victims and \$26,000 in room and board payments to the County during the year.

The 72 hour holding facility, which shares space with the re-entry center and is staffed by corrections officers, booked a total of 1,181 persons who were under arrest last year by all the law enforcement agencies serving Waldo County to include the Sheriff's Office, State Police, Belfast Police, Searsport Police, Islesboro Police and the Stockton Springs Police Department. If a prisoner cannot bail within 72 hours, he/she has to be transported to the Two Bridges Regional Jail in Wiscasset by our transport division. This, along with bringing prisoners to court and medical appointments, generated 406 transports for our transport division in 2014.

The civil paper service division served 1677 sets of legal paperwork all over Waldo County.

I speak for all the staff here at the Sheriff's Office when I say that we are proud to serve the citizens of Waldo County and we look forward to providing professional law enforcement and corrections services to the County in 2015.

Respectfully,

A handwritten signature in black ink, appearing to read "Jeff C. Trafton", written in a cursive style.

Sheriff Jeffrey C. Trafton

2015 HOLIDAY & CLOSURE SCHEDULE

Thursday January 1st	New Years Day
Monday January 19th	Dr. Martin Luther King Jrs Birthday
Monday February 16th	President's Day
Monday April 20th	Patriot's Day
Monday May 25th	Memorial Day
Friday July 3rd (observed)	Independence Day
Monday September 7th	Labor Day
Monday October 12th	Columbus Day
Wednesday November 11th	Veteran's Day
Thursday November 26th	Thanksgiving
Friday November 27th	Thanksgiving
Friday December 25th	Christmas Day

**EMERGENCY & STORM CLOSURES WILL BE POSTED ON CABLE ACCESS
CHANNEL 7
AS WELL AS MAJOR NEWS NETWORKS.**



TRANSFER STATION:

The Transfer Station is closed during the above Holidays.

Hours of Operation:

Sunday, Tuesday & Thursday

9 a.m. to 5 p.m.

You will need a Transfer Station Permit for each vehicle entering the Transfer Station. There is no charge for vehicle permits and they can be picked up at the Town Office during regular business hours.

Please see the Recycling and Trash Disposal Pamphlet (available at the Town Office) for current regulations and costs. Each 30 gallon bag must have a trash sticker. These stickers cost one dollar each and are available at the Town Office and Steamboat Market.

THERE WILL BE NO DEPOSITING OF REFUSE AT THE TRANSFER STATION AT ANY TIME OTHER THAN THOSE HOURS LISTED ABOVE.

2015 IMPORTANT DATES TO REMEMBER:

- January 1st** **Fiscal Year Begins.**
- February 1st** **Late Fees Begin For Dog Licenses.**
- March 3rd** **Annual Municipal Elections
@ The Public Safety Building 8a.m. to 8p.m.**
- March 7th** **Annual Town Meeting
@ Searsport High School /Middle School.
9 a.m.**
- April 1st** **All property, both Real and Personal, assessed to owner of record as of April 1st; Owners must bring in a list of property to the Assessor to be eligible to make a claim for abatement. (This form can be found in the back of this report or at the Town Office)**
- June 30th** **Re-register Snowmobiles and ATV's.**
- July 28th - 31st** **Tax Bills mailed out, at the end of July.**
- September 3rd** **Taxes are due and payable.**
- October 9th** **Interest begins to accrue on all unpaid Real Estate and Personal Property Taxes.**
- October 15th** **New tags available for upcoming year Dog Licenses.**
- December 1st** **New Hunting Fishing Licenses available for upcoming year.**
- December 31st** **Fiscal Year ends.**

Town Staff

James S. Gillway.....	Town Manager
Deborah Plourde.....	Town Clerk
Harriet Clark.....	Deputy Clerk
Patsy Wood.....	Deputy Clerk
Linda Mae Patterson.....	Bookkeeper
Jackie Robbins.....	Tax Assessor
Richard LaHaye, Jr.	Chief of Police
Dennis Remillard.....	Patrol Officer
David Mushrall.....	Patrol Officer
Andrew Webster.....	Fire Chief
Almon Rivers.....	Emergency Management Director
Adrian Stone.....	Ambulance Director
Robert Seekins.....	Public Works Director
Mike Kinney, Rick Lanphier.....	Public Works Crew
Jerald Chaples.....	Transfer Station Operator
Adam Lockhart.....	Building/Grounds Maintenance
Vacant.....	Library Director
William Pollari.....	Assistant Librarian
Howard Clark.....	Wastewater Chief Operator
Robert Bouchard.....	Wastewater Operator
Randolph Hall.....	Plumbing Inspector
Randolph Hall.....	Code Enforcement Officer
Wayne Hamilton.....	Harbormaster
Adrian Stone/Suesan Packer.....	Health Officer
Arthur Koch Jr.....	Animal Control Officer
Kari Cross.....	Recreation Director

Board of Selectmen

Aaron Fethke, Chair.....	Term Expires 2015
Richard Desmarais.....	Term Expires 2017
Joseph Perry.....	Term Expires 2015
Meredith Ares.....	Term Expires 2016
Jack Merrithew.....	Term Expires 2017

TOWN TELEPHONE NUMBERS

EMERGENCY(Police/Fire/Ambulance).....911

PLEASE DO NOT CALL THE TOWN OFFICE FOR EMERGENCY DISPATCH.

North Fire Station.....548-6262

Public Safety Building:

Ambulance/Fire NON Emergency.....548-2302

Police NON Emergency.....548-2304

Waldo County Communications Center (Waldo Com)

Public Safety NON Emergency.....338-2040

Town Garage.....548-2301

Carver Memorial Library.....548-2303

Wastewater Treatment Plant.....548-6320

Town Office.....548-6372

Town Manager..... Ext. 106

Town Clerk..... Ext. 100

Deputy Clerk.....Ext. 101

Bookkeeper.....Ext. 102

Code Enforcement.....Ext. 104

Assessor.....Ext. 103

Town Office Fax.....548-2305

Town Address and Wastewater Billing:

1 Union Street

P.O. Box 499

Searsport, ME 04974-0499

Town Office Hours:

Monday through Friday.....8:30 a.m. to 4 p.m.

TOWN E-MAIL ADDRESSES:

Town Manager (James Gillway)

manager@searsport.maine.gov

Deputy Clerk (Harriet Clark)

searsportdeputy@roadrunner.com

Bookkeeper (Linda Mae Patterson)

searsportfinance@roadrunner.com

Town Clerk (Deborah Plourde)

searsportclerk@roadrunner.com

Tax Assessor (Jackie Robbins)

searsportassessor@roadrunner.com

Code Enforcement (Randolph Hall)

enforcementofficer@roadrunner.com

The Town has a website at searsport.maine.gov.

This site holds important town information such as: ordinances, directions, event and meeting information, and contact information. Please log in and see all the web site has to offer.

Boards & Committee Chairs

Planning Board

J. Bruce ProbertTerm Expires 2015

Board of Appeals

Percy King, Jr.....Term Expires 2015

Board of Assessment Review

Assessor Jackie Robbins.....Contact Person

Comprehensive Planning Committee

Douglas Norman.....Term Expires 2017

Economic Development Committee

Ralph Harvey.....Term Expires 2015

Historic Preservation Committee

Marie Underwood.....Term Expires 2016

Shellfish Management Committee

Robert Ramsdell.....Term Expires 2014

Budget Advisory Committee

Faith Garrold.....Term Expires 2015

Cable Television Committee

George Kerper.....Term Expires 2016

Cemetery Committee

Donald Garrold.....Volunteer Since 2004

Recycling/Conservation Committee

James S. Gillway.....Contact Person

Ordinance Review Committee

David Italiaander.....Term Expires 2016

R.S.U.#20 Board of Directors

Percy King.....Term Expires 2016
Dustin Nadeau.....Term Expires 2017
Tony Bagley.....Term Expires 2015

Regional School Unit #20:

P.O. Box 363
Belfast, ME 04915
(207) 338-1790

RSU#20 Searsport area school telephone numbers:

Searsport High School.....548-2313
Searsport Middle School.....548-2311
Searsport Elementary School.....548-2317
Stockton Springs Elementary.....567-3264

Searsport Water District:

Trustees

William Shorey, Chairman
Bruce Mills, Treasurer
Larry Clark, Clerk

Phone: (207) 548-2910

Employees

Brenda Corbin, Office Mgr.
Timothy Wilson, Service Tech.
Adam Clark, Service Tech
Kyle Benson, Office Assistant

Fax: (207) 548-6719

e-mail: info@searsportwater.org

Business hours are Monday – Friday 7:30 a.m. to 3:30 p.m.

In case of an emergency during non business hours please call the
Waldo County Dispatch Center @ 1-800-660-3398

2014 Managers Report

I would love to have a year that I do not report personnel changes in my letter, unfortunately, we cannot escape this. In 2014 and early 2015 we received three resignations. Our bookkeeper, Polly Abbott, retired; Library Director, Erica Irish left for a different library position in another community; and, Ambulance Director, Cory Morse has resigned to take another directors position for a different service. Polly worked for us for nine years. Cory was with us for seven years and Erica worked for us for just shy of two years. We were fortunate to be able to fill the bookkeepers position with a very qualified candidate. In May, Linda Patterson started. We were also fortunate to find a very qualified applicant for the Ambulance Directors position. We have hired Paramedic Adrian Stone as our Ambulance Director. The Carver Memorial Library Association is currently looking for a new Library Director.

Our auditors visited in mid-January for four days and again they complimented us on our operations. They reported that we earned \$21,955.91 in interest on our investments last year. This is up \$698.45 from the previous year. We currently stand at about 89% of taxes collected. This is also better than the previous year's 88%. We do need to find a way to improve this. Our auditors report that our unappropriated surplus is about \$764,211. This is \$45,211.00 more than the end of last year but still not where we would like to be. At last year's town meeting, we did not approve using any surplus to offset property taxes and that helped our bottom line.

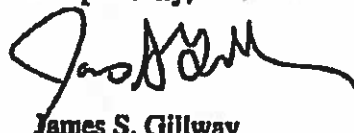
At this point, in the proposed state budget, it appears that revenue sharing will be secure for the coming year but removed completely for 2016. If the changes that are being proposed to Maine's tax structure are successful our town's financial base would be basically unharmed. I continue to monitor the changes in Augusta.

We were able to acquire several items of equipment last year. We did purchase a new 2015 Ford Taurus Police Cruiser. We received a 2004 Pierce Fire Engine from Federal Surplus. We refurbished our 1989 Fire Truck breathing new life into it and extending its service life by at least ten years. We purchased two new roll off containers worth about \$80,000 dollars for only \$2000 dollars. We received a 1985 Case loader from Federal surplus along with three equipment trailers and five generators. We invested in our infrastructure and paved the Back Searsport Road, Bayview Street, and portions of Prospect Street and Bowen Road. With State and Federal grants we are currently overseeing the wharf rebuild. This project should be completed before the summer boating season.

I am in the third term representing Searsport in House District 98 in Augusta. I am truly grateful for the opportunity to do this job for you. This State has faced many challenges over the past five years and sharing my knowledge of local issues and problems has helped my fellow legislators understand the consequences that bad legislation creates for municipalities. Because of this commitment, I am not always physically in the office; however, I am in constant contact via e-mail and cell phone. Our capable staff is always able to reach me.

I thank Erica, Cory and Polly for their service to our town and wish them the best of luck for the future. I want to thank the citizens of Searsport for your support. I thank the Board of Selectmen and all of the Committees and Boards for their efforts and continued support. This year, Joe Perry will be stepping away from the Board of Selectmen after fifteen years of service. On rare occasion, we have not seen eye to eye on issues but I have always respected his opinion on issues as he has made it clear he respects mine. Joe is clearly one of the best board members I have had the pleasure to work with.

Respectfully,



James S. Gillway
Town Manager

**TOWN of SEARSPORT
ASSESSOR'S NOTICE
2015**

In accordance with Title 36, MRSA Section 706, the Assessor of the Municipality of Searsport, Maine hereby gives notice to all persons liable to taxation in said municipality, that the Assessor is here on Wednesdays from 9:00 am to 4:00 pm and on the evening of Tuesday, April 7, 2015 from 6:00 PM to 8:00 PM for the purpose of revising lists of estates taxable in the Town of Searsport.

All inhabitants of the Municipality of Searsport, Maine and all Administrators, Executors, Trustees, non-residents, etc., all estates taxable in said municipality or such persons hereby notified to **MAKE AND BRING INTO THE ASSESSOR TRUE AND PERFECT LISTS OF ALL THEIR ESTATES, REAL AND PERSONAL**, not by law exempt from taxation, of which they were possessed on the **FIRST DAY of APRIL 2015** and be prepared to make oath to the truth of the same and to answer all proper inquiries in writing as to the nature, situation and value of their property liable to be taxed.

ESTATES DISTRIBUTED

And when estates of persons deceased have been distributed during the past year, or have changed from any cause, the Executor, Administrator, or other persons interested, are hereby warned to give notice of such change, and in default of such notice will be held under the law the tax assessed although such estate has been wholly distributed and paid over.

And any person who neglects to comply with this notice is thereby banned to his right to make application to the Assessor for any abatement of his taxes, unless he offers such lists with his application and satisfies the assessor that he was unable to offer it at the time appointed.

**BLANK SCHEDULES ARE AVAILABLE
AT THE SEARSPORT TOWN OFFICE**

Jacki Robbins
Searsport Assessor

2014 Searsport Assessor's Report

It has been an honor to be your Assessor for the last year. I knew there would be some big shoes to fill coming in after Bill Terry. He has always been a role model for me. The mil rate for 2014 was 22.70. It has been a challenge to try to minimize increases to the mil rate with so many outside forces influencing it (School budget, County and Revenue

sharing). The breakdown is as follows; County 8.6%, Municipal 31.7% and Schools 59.7%.

Residents are reminded that there are programs out there to help reduce your taxes. The Homestead Exemption is for anyone who claims Searsport as their residence and has owned a property for a year here or another Maine community and moves here. Veteran's exemption is for a Veterans 62 and over or 100% militarily disabled or their widow or widower. The State has eliminated the Property Tax Refund Program, but, has instead has a Property Tax Fairness Section on your Maine Income Tax form. Even if you are not required to fill out a Maine Tax form you can still apply for this. Feel free to come see me about the details for this.

There were 17 abatements granted this year:

Name	RE/PP	Year	Amount
L Stover	RE	2014	\$234.26
MG Prop	PP	2014	\$27.24
D Evans	RE	2014	\$211.11
G Annis	RE	2014	\$658.05
K Adams	RE	2014	\$13.62
Oakhurst	PP	2014	\$22.70
Markwardt	RE	2014	\$2760.72
G Annis	RE	2014	\$211.11
G Annis	RE	2014	\$158.90
D Curtis	RE	2014	\$188.41
K Hooper	RE	2014	\$22.70
C Judson	RE	2014	\$609.79
L Feemer	RE	2014	\$251.85
K Osborn	RE	2014	\$20.43
G Annis	RE	2014	\$227.00
P Gott	RE	2014	\$72.64
H Pomeroy	RE	2014	\$238.35

**CERTIFICATE OF ASSESSMENT TO BE RETURNED TO MUNICIPAL TREASURER
STATE OF MAINE**

County Waldo , ss.

We hereby certify, that we have assessed a tax on the estate, real and personal liable to be taxed in the Municipality of Searsport for the fiscal year 01/01/2014 to 12/31/2014, at 22.7 mls on the dollar, on a total taxable valuation of \$208,270,870

Assessments:


1. County Tax	422,508.00	
2. Municipal Appropriation	1,567,999.00	
3. TIF Financing Plan Amount	91,894.14	
4. Local Educational Appropriation	2,949,910.00	
5. Overlay (Not to Exceed 5% of "Net To Be Raised" (see tax rate calculation #16)	6,125.38	
6. Total Assessments		5,038,436.52

Deductions:

7. State Municipal Revenue Sharing	140,000.00	
8. Homestead Reimbursement	89,595.42	
9. B&E Reimbursement	81,092.35	
10. Other Revenue	0.00	
11. Total Deductions		310,687.77
12. <u>Net Assessment for Commitment</u>		4,727,748.75

Lists of all the same we have committed to James S. Giliway, Tax Collector of said Municipality, with warrants in due form of law for collecting and paying the same to James S. Giliway, Municipal Treasurer of said Municipality, or the successor in office, on or before such date, or dates, as provided by legal vote of the Municipality and warrants received pursuant to the laws of the State of Maine. (Title 36 MRSA, section 712)

Given under our hands this 07/17/2014



_____ Municipal Assessor(s)

Complete in Duplicate. File original with Tax Collector. File copy in Valuation Book

GENERAL ASSISTANCE DEPARTMENT TOWN REPORT

The year 2014 has brought many changes to General Assistance. One of the things that has not changed is that it is a State mandated, municipality administered financial assistance program. Applicants must provide verification of their income and expenses, residence, and if unable to work, medical documentation substantiating their work limitations. Applicants are required to seek work if physically able and/or to apply for assistance from any other programs that may be available to them. A determination of eligibility is made for a thirty-day period based on anticipated earnings.


This year I assisted residents of the Town with rent, fuel, electric, household and personal items and then unfortunately for funeral expenses. Thankfully we had no homeless calls this year.

In April 2014 I became a Certified Welfare Director which I was finally able to receive after going to the GA classes that were offered throughout the year. The classes are very informative and something new is learned at each class.

Along with my GA responsibilities I also helped a few residents with the 504 Repair and Rehabilitation Grant and/or the 502 Direct Loan Program through the USDA. We have had positive results-one household with swapping out their old trailer for a new one and the other household with repairs on their old trailer. It is a long process and I have learned a lot by helping and assisting them with many of their questions.

You may reach me at the following numbers: 323-2396 or 930-8173. Leave a message on either number or email me at: searsportassistance@gmail.com with any concerns.

Respectfully Submitted,



Suesan M Packer
General Assistance Administrator

Searsport Police Department ANNUAL REPORT 2014

Mission: To lead the citizens of the Town of Searsport in a partnership dedicated to the protection of life and property, and the advancement of peace, prosperity, and community. The genesis of our efforts is the values of respect, fairness, and integrity.

Staff

Chief Richard LaHaye Jr.	Reserve Officer Arthur Smith
Officer David Mushrall	Reserve Officer Darrin Moody
Officer Dennis Remillard	Reserve Officer Eric Bonney
Reserve Officer Brian Lunt	Reserve Officer Ryan Nickerson
Reserve Officer Merl Reed	Reserve Officer Michael Larivee
Reserve Officer James Porter	Reserve Officer Eric Marcel
Animal Control A. J. Koch	Animal Control Almon "Bud" Rivers
Shellfish Warden Richard LaHaye Jr.	

<u>Activity Type</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>% Change</u>
<u>Total Incidents</u>	<u>2269</u>	<u>2470</u>	<u>2668</u>	<u>3204</u>	+ 20%
Animal Complaint	199	121	151	145	-.04%
Arrests	45	78	101	109	+.08%
Assaults	10	17	7	11	+57%
Burglaries	25	10	19	13	-31%
Criminal Mischief	17	29	25	29	+16%
Disturbance	171	242	198	202	+.02%
Harassment	84	64	39	46	+18%
Motor Vehicle Accident	144	72	87	107	+23%
Thefts	42	57	55	30	-46%
Threatening	15	22	13	14	+.07%
Traffic Stops ***	845	1056	826	806	-.02%
Trespassing	9	14	14	11	-21%
Radar Details	57	134	55	36	-35%
Suspicious	128	130	119	160	+34%

***Not included in Total Incidents

Dear Citizens of Searsport,

The past year was a very busy one for the Searsport Police Department. Calls for service (3204) were up by 20% over the previous year. While most crimes against property and people were up in 2014, motor vehicle stops were down by less than .002 % from 2013. Motor vehicle accidents trended up from the previous year although over a 5 year period they continue to decrease. Much of this is related

to increased speed enforcement around radar details and specific enforcement within the School Zone. There was a decrease in harassment calls and Domestic Violence calls (35) increased from the previous year. Once again, drug and alcohol abuse was a factor in many complaints ranging from traffic enforcement, assaults, and motor vehicle accidents. A sampling of other calls provides an overview to your police department---93 Alarms, Ambulance/Medical assists, 354 other Agency Assists (Belfast PD, State Police, Waldo S.O., Stockton PD and Town of Searsport), 42 Fraud, 26 Juvenile Problems and 173 Motor Vehicle complaints.

Once again, a focus for the Police Department was maintaining and strengthening the relationships within the Community. Officer David Mushrall was hired in March to replace Officer Eric Marcel who resigned his fulltime position to become a School Resource Officer for the Bucksport Police Department. The remainder of the department provided a steady consistent approach to problems within the Community. In December, the Police Department participated in the "Wreaths across America" parade as they traveled through Searsport. Also, during the year the Public Safety building was painted inside and cleaned outside. A camera system tied to the Police Department specifically for interviews was installed throughout the building. The more specific part of the system fulfills the need for the interviews of persons suspected of felony crimes to be audio and video taped as required by law.

All officers were re-certified in Firearms Training as well as the use of the TASER. Other training topics included the MCJA mandatory training that is required of each officer during the present calendar year. These topics included, Haz-Mat, Fire Extinguisher, Blood borne pathogens, New Law updates (Maine, 1st U. S. District and U.S. Supreme Court), ODARA (Domestic Violence related), ODARA Scoring, Responding to Methamphetamine Labs, Methamphetamine Awareness, Elder Abuse: The Hidden Crime, Brady-Giglio Introduction and Brady-Giglio Implications. Officer Mushrall attended additional training related to new police officer hires. Officer Remillard attended training and became certified in child safety seat inspections and set-up.

The 2010 Ford Crown Victoria was replaced with a 2015 Ford Interceptor Police vehicle. This vehicle has all-wheel drive capabilities. The 2009 Ford Crown Victoria cruiser has 72,000 miles on it and the 2013 Ford SUV cruiser has 30,000 miles on it. These vehicles are up to date on service. During the year, money was procured through a grant to purchase a new camera system for the 2015 Cruiser as well as a new radar unit along with a new radio. All three vehicles are outfitted with cameras and radars.

In closing, as I begin my eighth year as your Police Chief, I am pleased and honored to continue to serve you. The Department will continue to take a proactive approach to serving the needs of the community in 2015. I will strive to make the Searsport Police Department one the Citizens of Searsport can be proud of.

Respectfully Submitted,
Richard H. Leforge Jr.
Chief of Police



SEARSPORT FIRE DEPARTMENT

**P.O. Box 499
Searsport, ME 04874**

South Station - 548-2302

North Station - 548-8282

Greeting to All

The Twenty Fourteen year has come and gone way too fast. We responded to 123 calls that consisted of structure fires, motor vehicle accidents, out of control brush fires, flooded basements, false alarms, public assistance, and of course another storm. Through all of that we managed to complete our training requirements. I would also like to let the residents know that the town has had Engine 1 reconditioned and also have picked up another pumper for the north station. Let's put out a big thank you to the Barney Hose Co. for their donations and support of the Fire Dept. This year they have helped with the purchase of SCBA bottles, road signs, smoke detectors, ice cleats, and chimney brushes. If it weren't for this group to help purchase equipment it would dig deep into the budget. I would like to ask that everyone please put up some type of sign with your house number on it and have it visible from the road. This would help when the emergency responders, (fire, police, ambulance) when they have to respond to your home. Just a reminder change those batteries in your smoke detectors, we have plenty of batteries and smoke detectors if you need any. With that said thank you all for your support to the fire department. Be safe out there.

Thank You

Chief Andy Webster

Searsport Ambulance Service

P.O. Box 499
Searsport, Maine 04974

Office Tel: 548-2302

24 Hr. Emergency: 911
338-2040

Searsport Ambulance continues its 45 year history of proudly serving the Town of Searsport. We strive to improve the service through new programs, continued education and training, and acquiring the most effective equipment for patient care.

Last year saw a continuation of the Community Paramedicine program. The program has already had a positive impact in identifying health problems early and working with the patients to avoid costly Emergency Room visits and hospital admissions. We are proud to be one of the 12 sites in the state to be able to offer this service to our community. We are continuing to accept new patients into the program, through referrals from their Primary Care Physician (PCP).

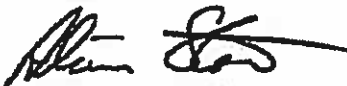
We responded to a total of 495 calls for service in 2014. Community Paramedicine accounted for 87 of those responses. We were able to assist 8 of our neighboring towns with mutual aid and Paramedic intercept services 55 times last year. We were also able to assist the hospital by transferring patients between facilities or returning them to nursing facilities 25 times last year, without impacting our ability to provide emergency medical coverage to the Town of Searsport.

This year is starting with a change in leadership. I, Adrian Stone, am proud to be taking over the reins as Ambulance Director. Cory Morse has done an outstanding job of steering the Ambulance service through new and uncharted waters up to this point and I hope to continue to provide the leadership and direction needed to move the ambulance forward. Thank you Cory for 7 years of service.

We will be starting a new initiative this year to improve the cardiac arrest rates and outcomes in the Town of Searsport. This initiative includes improving care at the ambulance level as well as increasing the community offerings in CPR and stroke and cardiac education, and working to increase the number of locations that have an AED available.

I look forward to serving the community and continuing to improve the service we provide to the residents and visitors of Searsport through a dedication to training, new programs, and improved technology and equipment.

Sincerely,



Adrian Stone, NREMT-P, CP, Chief
Searsport Ambulance Service

Serving the People of Searsport Since 1969

SEARSPORT OFFICE OF EMERGENCY MANAGEMENT

Many thanks to our volunteer staff:

- George Kerper, PIO;
- Sandra Otis-Anderson, Mass care Coordinator;
- Mark Stanley, Volunteer Coordinator;
- Lisa Watson, Dispatcher/Communications Coordinator; and
- Gayle McKeige, Deputy Director

The Searsport EMA organization accomplished the following work during 2014:

1. **PLANNING: (about 100 hours)**
 - ❖ Updated the Municipal Emergency Operations Plan (EOP) Resource and contact data.
 - ❖ Participated in the LEPC process for the Waldo County Hazard Mitigation Plan.
 - ❖ Performed Hazard Assessments for new Hazards at GAC and two proposed new businesses.
2. **TRAINING/EXERCISES: (about 150 hours)**
 - ❖ EMA Staff completed over 100 hours of training in incident command and emergency response functions.
 - ❖ We participated in two municipal public safety drills and seven county exercises.
3. **EDUCATION AND AWARENESS PROGRAM: (100 hours)**
 - ❖ Participated in Senior Safety Day with emergency preparedness information.
 - ❖ Provided emergency assessment and response capability information to citizens in response to questions raised at public meetings.
 - ❖ Sponsored an emergency awareness and response program in the Searsport Elementary School
4. **FINANCE AND ADMINISTRATION: (120 hours)**
 - ❖ Obtained \$8616 for federal FY 2014 through the Local Emergency Management Preparedness Grant (EMPG) process.
 - ❖ Prepared application and received MOU for FY 2015 EMPG grant.
5. **FACILITIES AND EQUIPMENT: (82 hours)**
 - ❖ Maintained a location for the municipal Emergency Operations Center (EOC).
 - ❖ Continued to support the upgrades to the Public Safety Building telephone, security, and radio systems
 - ❖ Maintained the Nixle emergency warning system

We welcome additional volunteers to help perform the EOC functions through multiple shift emergencies. Volunteers can contact me through the town office, at 338-1887, or at ema@searsport.maine.gov.

Please notify us of activities or materials that could present a hazard to emergency responders or other people in town.


Almon D. (Bud) Rivers
Emergency Management Director

Office of Code Enforcement


2014 Annual Report

The past year has brought about a steady rise in the number of building permits issued compared to the 2013 permit applications though it has not been a great increase it has been an increase. The past year we have upgraded our way of doing permits which follows the Searsport Land Use Ordinance in that any project except general maintenance (Re: shingles, siding, window replacement, etc.) needs to have a permit application filled out and returned to this Office. Also this past year there has been a fee schedule instituted for permits issued which came into effect on the first of June 2014; this is to help defray some of the cost from tax payer and is paid by the owner/applicant. These fees were kept down to a reasonable amount so as not to be intrusive yet help cover the costs of supporting the Code Enforcement Office.

Over the past year there were 64 Permits issued breaking down as follows: (11) for renovations and remodels, (7) for residential additions, (7) new single family residences, (3) mobile homes, (7) accessory structures, (6) demolition projects, (2) new garages plus (3) additions to existing garages, (9) decks and porches, (2) camps (1) camp addition, (1) barn, (3) commercial buildings, and (2) sign permits.

As we continue to move forward with the applicable Rules, Codes, and Regulations which are updated on an average of every two years in a staggering flow I am greatly pleased with the cooperation of the people of Searsport in these matters. As we work to improve the Ordinances adopted by the Town it is the goal to help make each ordinance that pertains to building and land use codes work like a hand in a glove. The goal is to help make the application process flow smoothly, have all applicable information included at the onset, therefore bringing the process to a permitted stage in a timely manner. The State of Maine Flood Plain Management Program has for the past two years been working with FEMA to update the States Flood Plain Maps. Some of the coastal counties have been the first approved to have the new mapping done, now using digital, GIS and other applications to give us better maps. These new maps are easier to use once like anything updated once you understand them. With the upgrade we have found that there have been areas determined in one zone have been changed to a different zone; some areas that were before in flood plain zones are now not in a flood plain zone. This transition will be of great value to those who own property in or near shoreland zones. As always my thanks and appreciation goes firstly to the girls in the office who so greatly work with me to help make this office run as well as it does; secondly to James and the Select Board for their continued support of my ability to do this job as effectively as one can; the Planning Board for their efforts that perhaps are not seen in trying to improve the ordinances and also in the sometimes difficult task that is given them in making decisions; and also to the Appeals Board for their efforts in determining clarification in subject matters that come before them. It is truly a team effort that helps the Code Enforcement Office to run as efficiently as possible.

Respectfully Submitted



Randolph B. Hall

CEO/LPI

2014 Planning Board Report

This past year was about average for the volume of applications with 3 Shoreland Zoning Applications, 10 Site Plan Review Applications, and no applications for Sub-divisions. All applications were approved. One site plan review approval was appealed, and the Board of Appeals upheld the Planning Board's decision.

After many hours of discussion and several drafts, we revised and amended the Land Use Ordinance and the Site Plan Review Ordinance to present to the voters of our town at the Annual Town Meeting. We tried to have consistent definitions among the ordinances we administer and remove duplications of standards in the Land Use Ordinance and Site Plan Review Ordinance. These changes will also have the Code Enforcement Officer more involved in the application process and he will approve the home occupation requests rather than the Planning Board conducting a site plan review. The intent of this reform is to render these ordinances more "user friendly" and also employ more objective quantifiable standards.

The board also worked with and supports Bill Banks and Bain Pollard in changing two of their Commercial District lots to Industrial District lots. These lots are located at Mack Point adjacent to the existing Industrial District. This request will also be voted upon at the Annual Town Meeting, March 7, 2015.

We still meet the second Monday of each month in the Union Hall at 6:30 pm, and the public and their comments are always welcomed. Our meetings are also live streamed on the townhallstream.com and uploaded to our website searsport.me.gov and are also televised locally on Channel 7. Should the town office be closed on a scheduled meeting date, we will meet the Tuesday of the same week.

Respectfully,



J. Bruce Probert

Searsport Recreation

Greetings Friends!

2014 was my first full year running the Searsport Recreation Department, so, I was able to try new activities in all seasons! I found some things to work very well, and others that need to be improved upon.

Our Memorial Day, 4th of July, and Fling Into Fall parades were all a great success. Each year I have been able to bring new additions and grow each of the parades larger than the year before.

Our most successful part of Searsport Recreation continues to be our youth sports programs and collaborations with Searsport Elementary School and RSU 20.

Throughout the school year, SRD provides SES and SDMS/ES students the opportunity to attend field trips on their early release days. We ran field trips to both Belfast and Bucksport movie theaters with a great attendance of 40 - 60 kids each trip. We also joined forces with RSU 20 Afterschool and their summer program to bring 25 kids to a Portland Sea Dogs game. The experience was amazing, and I definitely plan on adding this to our regularly scheduled field trips.

Our winter months of January through March brought an early release day field trip, the wrap up of our basketball season, and indoor soccer.

In April we held our very first Easter Egg Hunt at Mosman Park. The turn out was 100 plus children along with their families. We held a bike raffle and a bake sale to raise funds for the Recreation Department. The egg hunt itself was free. It was a great success that will also become a tradition. Thank you Mosman Park for letting us host such a fun event!

April and May brought another collaboration with SES and RSU 20 Afterschool in which I participated in their Spring Into Health Fair. I had a station where kids could be active and learn about the importance of physical fitness. I feel it's extremely important for SRD to keep building a great relationship with SES and RSU 20 so we can all work together to get our area youth involved in our programs and to stay active. Attending these types of fairs is a great way to do so.

May also brought baseball season. We had an amazing turn out of 40+ kids to our Little League Minors, which meant we needed two teams. Our baseball teams are a part of Waldo County Little League and play on the field at Mosman Park. Both of our Searsport teams found themselves in the championships, battling head to head for the trophy. It was a wonderful season to watch and be a part of. I also ran t-ball, which had a great turn out of kids. I am trying to bring softball into our area as well. We had a solid 6 - 8 girls that were committed to showing up to each practice and just working on skills. I was able to bring in a pitching coach that also taught them the basics of pitching. Improvements to the baseball diamond at Mosman were the topic of conversation throughout the season. An agreement has yet to be reached on any changes to the field.

In June we teamed up with RSU 20 Afterschool and held our very first Father ~ Daughter Dance. We asked Mr Cyr to DJ our event, played fun games, and provided a yummy dessert buffet. Each girl received a carnation to bring home with her. The response was amazing with a wonderful turn out. A 2015 Father ~ Daughter dance is a sure thing.

July through August were pretty quiet with a lot of youth camps and field trips planned, but, unfortunately unable to be run due to lack of participation. Our two successful camps were Beginner and Advanced Robotics with Geoff Gyr. We will be teaming up with him again to offer the same type of camp for 2015. Other one week specialty camps will not be planned for the summer of 2015, and a focus on family nights / activities will take their place.

With school back in session and our soccer season starting up in September, SRD was busy once again. We are very fortunate to have a great team of volunteers that have coached our soccer program for the last couple of years. We have had 70+ kids each season come out to play.

September and October was extremely busy with Fling Into Fall planning. This year, SRD brought back the Chili Contest! We challenged Stockton Fire and Ambulance to come on in and see if they had what it took to steal the trophy from Searsport PD... and they did! Stockton Fire ended up winning our 2nd annual Chili Cook Off. We had a couple of wonderful new additions to this year's festivities that included a kids pic eating contest and apple pie baking contest. Both were a great hit and will be added into the list of events for 2015!

We held our very first costume parade on Halloween, and it was a great success! Thank you to Searsport Police, Fire, and Ambulance for working with us to make sure our kiddos were safe during our walk. Thank you to all of the businesses that welcomed us in as well; the kids loved it! I am looking forward to teaming up with our public safety team to hold an even bigger event for 2015.

In November, I was part of the Veteran's Day celebration that was held at SES. SRD donated refreshments to the event, and I volunteered my time as part of the PIE group at SES. There were 40+ Veterans that came out to be honored - many saying it was the first time to be a part of any celebration honoring Veterans. I will be working with SES again to be sure this new tradition continues.

The year wrapped up with our annual Tree Lighting, which grew in attendance from the previous year. I hope to see the same for our 2015 event.

Thank you to all who have supported Searsport Recreation Department. I am excited about the events that have taken place over 2014 and the success they have brought along with them. To be sure we are able to continue these fun events, and add more for our community, we need your support! We are still in need of a Recreation Committee and a handful of volunteers.

To keep current with the upcoming activities and events, please visit our facebook pages:

Searsport Recreation
Searsport's Annual Fling Into Fall

Sincerely

Kari J Cross

2014 Shellfish Management Committee Report

Members: Jay Economy, Chris Olsson, Phyllis Rackliffe, Bob Ramsdell, Steve Tanguay, Frank Whiting, Carlton Wiggin, Stan Wood

Shellfish Warden: Searsport Police Department

This year 10,000 juvenile clams were purchased for \$210.00 from the Downeast Institute from a seeding project. The remaining 9000 clams were set up in May at two sites on the Northeast Shore of Sears Island.

During the summer these sites were checked. In October some of the clams were harvested to determine clam growth. When seeded the juvenile clams were about $\frac{1}{4}$ inch in size. The clam size in October ranged from $\frac{3}{4}$ inches to $1 \frac{3}{4}$ inches. We were pleased with the results of our experiment.

This year 91 recreational licenses were issued: 69 were residents and 22 were non-residents. In addition, 120 72 hour licenses were sold.

As a result of our clam survey the committee chose not to sell any commercial licenses. As in the past the Shellfish Committee ran a monitor program, checking the flats at low to gather data for our State Annual Report.

Respectfully Submitted,

**Bob Ramsdell
Searsport Shellfish Management Committee Chair**

Searsport Harbormaster's Report

Searsport Harbor played host to numerous guest vessels of all shapes and sizes during the 2014 season. Visitors from all over experienced our attractive town, visited the local merchants, Hamilton Marine and the Penobscot Marine Museum, with its world-class exhibits of our heritage.

In January 2014, mooring applications were distributed to the Town Office and mailed to current mooring owners and those others who requested new applications.

In March of 2014, the Maine Harbormaster's Association held its annual conference at the Maine Maritime Academy in Castine. I attended the conference and advanced training seminars on March 19, 20 and 21st and was re-elected to the Board of Directors.

Floats and moorings for the 2014 season were put out as the weather warmed. Searsport collected \$2585.00 from 16 resident and 7 non-resident mooring owners, and \$3561.60 in boat excise taxes.

Two new PTZ cameras were added to the wharf to provide better overall security and coverage of the mooring field. The cameras were useful in solving several incidents that occurred throughout the summer.

Row Boat races were once again held during the Town's 4th of July celebration. Winners of the fastest times were awarded 1st, 2nd and 3rd place ribbons. The annual lobster boat races were not held this year due to the condition of the outer end of the wharf which was not open to the public. Construction began on replacement of that section and the project is expected to be complete in the spring of 2015. I gratefully acknowledge Jim Gillway's significant time and effort spent to administer the project.

There were a total of 21 incidents this year and of them, 9 rescues to which I responded. We were fairly lucky and had only a few storms this year.

I want to thank the Town Office staff, Searsport Ambulance Service, and the Fire, Police and Public Works Departments for their continued support and assistance and I would like to express my appreciation to everyone who assisted me throughout the year.

Respectfully Submitted,

Wayne C. Hamilton

Harbormaster

Carver Memorial Library

Carver Memorial Library is somewhat unique amongst most Maine libraries in that it is a collaboration between the Town of Searsport and the Carver Memorial Library Association. The Town owns the building and takes care of maintaining it. The staff of the library are town employees. The Association has a lease agreement with the Town of Searsport and is responsible for operating the library, has fiduciary responsibilities for our funds and assets and pays for all books, computers and other materials – basically anything within the four walls.

The Association is grateful to the Town of Searsport for its support of the library and for its recognition that the library is a valuable resource for the community. The Association trustees work in conjunction with the library staff to determine the needs of the community and to assure that those needs are met.

Our library is so much more than a place to go for books, although the quality of our book collection is the equal of many larger libraries. We provide videos, magazines, free public access computers and WIFI, access to services like interlibrary loans, tax assistance, job searches, educational support, health and legal information, programs for adults and children, and access to the MaineInfoNet Download Library, where people can download free e-books and audio books for electronic devices.

Our monthly mini book sales in the back of the library have been very successful and we will continue them during 2015, each month featuring a special category in addition to our regular selection of fiction and non-fiction.

Library Director Erica Rubin Irish left in early January 2015 after accepting another position. We wish her well in her new endeavor. We'll be eager to welcome a new director once our recruitment process ends.

You can find more details on our website: www.carver.lib.me.us. If you haven't visited your town library yet, stop in and see what we have to offer. Everyone is most welcome.

Respectfully submitted,
The Carver Memorial Library Association

Marjorie Knuuti, President
Anna Kessler, Vice President
Anne Crimando
TJ McKeon
Joanne McNally
Marietta Ramadell
Phyllis Sommer

CARVER MEMORIAL LIBRARY ASSOCIATION

Balance Sheet 12/31/14

ASSETS	Cash	Checking		\$ 8,310.99
		Inventory		644.90
	Investments	Maine Community Foundation		288,128.65
		Joshua Curtis Fund		3,870.06
		Richard W. Beglin Literature		5,611.33
	Trust	James Nichols Fund		152,043.14
		Robert & Muriel List Fund		214,000.90
TOTAL ASSETS				\$672,991.57
LIABILITIES				\$833.78
LIABILITIES&EQUITY				\$672,991.57

Income Statement 12/31/14

DONATIONS	General		\$8,315.15
INVESTMENTS	Dividends & Income	\$6,643.62	
	Fund Distribution	11,025.21	
TOTAL INVSTMNT INCOME			\$17,668.83
FUNDRAISING	Fundraising	\$2,697.19	\$2,697.19
OPERATIONS	Operations (Fees, Fines, Printing, Membership)	2,322.45	\$2,322.45
TOTAL INCOME			\$31,062.92
EXPENSES	Facilities, Equipment, Depreciation		\$1,404.25
	Investment/Fund Raising		5,816.43
	Insurance/Professional Services		4,604.50
	Occupancy		2,665.72
	Operations		14,307.27
	Program		1,127.51
	Technology		2,422.53
	Continuing Education		473.98
	Miscellaneous/Cost of Goods Sold		449.66
Total Expenses			\$33,271.85
Surplus/(Deficit)			(\$2,208.93)

**Historic Preservation Committee
Town of Searsport
2014 Annual Report**

The committee continues to review items of historical interest brought before it and to act on them appropriately. The meetings are televised and stored electronically. Following is a list of activities:

Reports on celebration activities of three churches which are having anniversary years.

The North Searsport Methodist Church assembled in 1814 meeting in homes until the church structure was built in 1823. Judy Staples and Rita Stone discussed a rich and varied series of events and activities to occur on a monthly basis. A high point was the visit of the District Bishop in June.

Mary Brann and Jim Rose reported for the Searsport 1st Congregational church which originally assembled in 1815 in what was then the Harbor District in the little church now occupied by another congregation and known as Safe Harbor Church. When community activities moved further south to Searsport incorporated in 1845 the Congregational church fathers also moved to the current site on Church Street where they are today. The anniversary activities will begin in 2015.

The 200th Anniversary of Safe Harbor Church begins celebratory activities in May, 2015. Dr. Tom Gaffney outlined a program of events including exhibits, living history appearances, stained glass talks and letters from the sea.

*** Presentations and display of artifacts by:**

Colleen York and Richard Ditaranto, proprietor of The Griffen House on "Early Times in the Harbor District"

Jack Merrithew "Colonel Freeman McGilvery and the Civil War"

Faith Garrold "The Howard Street Home of the Garrold Family" which made them eligible for the Searsport Historic Preservation Committee Historic House Marker.

Discussion with Jack Merrithew on proposed commemoration of pilot who crashed his plane in the Mill Pond to avoid a residential area.

The committee approved two business signs in the Historical District for referral to the Planning Committee. They are:

Coastal Cafe and Bakery and 28 East Main Street

Maine Woods Biomass Exports, LLC

Work continues on brochures for the Searsport sea captain cemetery tours.

As the Town considers the required update of the Comprehensive Plan, the Historic Preservation Committee works on bringing the Town History Section to the current period

Respectfully submitted,
Marie Underwood
Chair, Historic Preservation Committee

2014 Mass Communications Committee Annual Report

During 2014 we continued the filming of all committee and board meetings that were held in the Searsport Town Office. The meetings are then made available to the viewing public live on Searsport Time Warner Cable channel 7, recorded to be repeated at various times during the month on channel 7, and placed on the town web site www.searsport.maine.gov. If you are out of town or don't have access to Time Warner Cable, the committee and board meetings are being streamed live at townhallstreams.com/locations/searsport-me.

Our Public Access channel 2 continues to have over 100 shows available each week. The show episodes normally rotate on a monthly basis. This past year we have added "Wicked Good Food", "The Chef Ron Lock Show", "Eat Well Be Happy", "Meet the Author", "Reel Review", and a number of other shows. Channel 2 Schedules are available at the town office and on the station's Bulletin Board which plays between shows.

If you are interested or know someone interested in hosting, recording, or helping us continue to bring community TV to Searsport please call me at the Searsport Town Office 548.6372.

We wish to thank the Selectmen, Town Manager and Staff, Town Committees, volunteers and residents for their support of the Mass Communications Committee, Video System, and Town Web Site.

Respectfully submitted,



George B. Kerper Jr.

2014 CEMETERY COMMITTEE REPORT

The committee members are responsible for placing the Memorial Flags in each cemetery prior to Memorial Day. These American flags are left in place until Labor Day, after which they are removed by the town crew and recycled for a second use at the Town Office. Persons are encouraged to pick up and use these recycled flags.

Each cemetery has at least two committee members that are responsible for placing the flags and the seasonal monitoring of cemetery conditions.

We aid the Town Manager and the Town Clerk by providing services and information to persons locating friends and relatives. When the time arises we also aid families in selecting burial sites.

We have been working with the Town Manager and Public Works Director as they maintain, improve and expand our facilities. Cemetery expansion is progressing in Bowditch, Merithew and Village. It is our hope that we will have space in all of our cemeteries.

Cemetery Sign replacement is on our planning list for 2015.

The Town Manager has been directing the stone cleaning and repair efforts. In 2014 a local resident with experience was hired exclusively for this effort and was able to complete the cleaning portion. He will be resetting and repairing stones in 2015. This is a large project and it is expected to stretch into several seasons.

Bowditch – Mary Brann, Colleen York, Sandra Labonte, Norman Labonte.

Elmwood – Faith Garrold, Don Garrold.

Evergreen – Faith Garrold, Don Garrold.

Gordon - Alberta Ames, Sandra Anderson.

Merithew – Jackie Howard, Cindy Gibbs.

Mount Hope – Deloris Merithew, Lois Jackson.

Village – Noreen Fernands, Ray Smith.

Resource Persons – John Long, Skeet Smith

Respectfully submitted

Don Garrold, Chair

2014 GEOGRAPHIC INFORMATION SYSTEM REPORT

The function of this office is to collect and maintain information about the town for use in managing its resources.

Visual maps and textual data are collected, revised and published throughout the year. These data are provided to the town departments and committees. The reports are in the form of wall maps, counter maps, booklets and adobe files that are placed on the town website for viewing and printing by the general public.

The infrastructure facilities that are serviced include but are not limited to:

- **Cemeteries**
- **Town Roads**
- **Tax Maps**
- **Regulatory Maps**
- **Police, Fire, Ambulance**
- **Emergency Management Services**
- **Economic Development programs**
- **Town Website**

The general public is provided with special information when the need arises. A request for information can be made, the needs evaluated and a product produced.

We are fortunate to have a well-equipped office that is well supported by the administration and the voting public.

Respectfully submitted,

Don Garrod, GIS Provider

**Mosman Memorial Park Association
P.O. Box 265
Searsport, Maine 04974**

January 2015

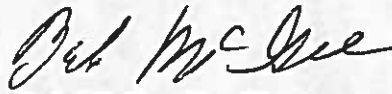
To the Citizens of Searsport:

As another year begins we can reflect on the treasure we have in the center of Searsport—the Mosman Memorial Park. Throughout the year the park hosts a continuous stream of activities from baseball and soccer games, to recreation department functions, to antique auto shows and craft fairs, to the annual 4th of July fireworks. And of course the playground and basketball court are constantly filled with the happy sounds of kids playing. This free-to-all facility is a magnet bringing people into town for recreation, special events or simply to enjoy the beautiful view of Penobscot Bay.

The town crew continues to do an excellent job keeping up the grounds, Kinney's maintains the port-a-potties in excellent condition, and the Searsport Water District maintains the fountain for all to use. Don Wiggin handles flag duty and he and Don Garrold pick up the grounds daily.

Since 1963, the Association and the Town of Searsport have worked cooperatively to make the park a facility that all can enjoy. The Town Meeting annually appropriates funds to help maintain the park. The Mosman Memorial Park Association is grateful for all the support the town provides to the maintenance and operation of the park.

Respectfully submitted,



Bob McGee, President

**Searsport Water District
2014**

*In Memory of
Robert "Bruce" Page
April 23, 1950 - January 7, 2015*



Unfortunately 2015 won't be the same without this guy. Bruce, whom most of us knew him as, lost a hard fought battle with pancreatic cancer after first being diagnosed in September 2012. Bruce had dedicated 28 years of his life, which included 26 weekends a year, working for the Searsport Water District as the crew foreman and "ACE" backhoe operator. Bruce was extremely dedicated to his job and could be counted on whenever he was needed. Even after his initial diagnosis, Bruce continued to work as much as his body would allow until his retirement on December 31, 2013. After retirement Bruce was able to purchase a home in South Carolina just 4 doors down from his dad. While there he spent much of his time visiting with his dad and taking him for rides on his 3-wheeled motorcycle. In December 2014, shortly after Bruce was told that treatment was no longer an option, he was able to make one last trip to Maine to say goodbye to his family, friends and co-workers. Shortly after returning back to his new home in South Carolina Bruce's journey on earth had ended.

"Bruce, thank you for all of your hard work, we will miss you dearly".

Every day we continue to maintain and make repairs to district owned equipment and properties. As Bruce would say "there is never a dull moment and business at the Searsport Water District never ends". Here is a recap of a few of the major goals and accomplishments that we achieved throughout the year 2014.

The new deep bubble aeration unit was put into service at the pump station in April with a flawless startup. As explained in last year's report the purpose of this new unit is to significantly reduce and/or eliminate the dissolved carbon dioxide (CO₂) from the water as it is pumped through our treatment plant and into the distribution system. This process increases the pH of our water thus making it less corrosive on the systems piping as well as plumbing fixtures within our customers' homes and businesses. This aeration process removes radon as well. During the initial startup of this aeration unit we reduced the amount of Sodium Silicate that we were adding at our treatment plant and were able to total eliminate its use in November 2014. During this same time we finalized the overhaul of our PRV station and put our new emergency booster pump into operation as well. This pump is necessary and will be used whenever we must take our well offline for any reason.

The final wood harvesting completed around the pump station in early 2014. This was the final wood harvesting project that the District will perform with future harvesting projects have completed with future wood harvesting projects scheduled on a 15 to 20 year cycle. These projects help assure a healthy forest as well as provide much needed revenue which the water district has used for the purpose of maintaining and replacing equipment.

Throughout the year we continue to work on our meter replacement program. This program has been very successful and has allowed several of our customers to switch from a quarterly billing cycle to a monthly billing cycle. The change to a monthly billing cycle allows our customers to more closely monitor their water consumption as well as provide them with smaller monthly bills versus larger quarterly bills. The monthly billing cycle allowed several of our customers to detect plumbing leaks early, which they were able to fix without incurring additional expenses from higher water bills.

All of the hydrants were marked and painted to provide better visibility to the fire department and public. We also marked the water main along Route 1 in Searsport in preparation of the MDOT paving project. All gate valves within this area were adjusted and repaired and raised if necessary to match the level of the new pavement. Several other gate valves and service boxes were repaired throughout the system as necessary.

In July 2014 we completed our new Terms and Conditions, which were approved by the Maine Public Utilities Commission (MPUC). These Terms and Conditions contain operation policies and rules that the District and its customers must follow. Copies of our Terms and Conditions are available online at www.searsportwater.org or by contacting our office at (207) 548-2910.

During the year we worked very closely with the Waldo County EMA office and Waldo County Communications Center in search of a more reliable site to meet their emergency communication needs. After many discussions a site on Searsport Water District property in Stockton Springs was chosen and will be the home of a new 125' radio communications tower. The new tower will

provide long term emergency radio system operations for many communities within Waldo County. It will also have much better access than their existing tower rental space on Mt. Ephraim in Searsport. A 50 year operations contract between the Waldo County Communications Center and the Searsport Water District is in place and the tower is expected to be in full operation in early 2015.

In 2014, the District pumped a total of 102,390,000 gallons of water. This amount is an increase of 8,479,000 gallons over 2013. Our daily average was 280,521 gallons per day or 195 gallons per minute. This amount is 44.07% of the total daily safe yield based on a calculated safe yield of 636,500 gallons per day. Total water sold to metered customers during 2014 was 60,953,316 gallons. This amount is an increase of 4,279,240 gallons over 2013.

In closing, I would like to thank all of our customers for their continued support. Our staff members and licensed operators work hard to assure that you have available to you some of the best water in the State of Maine. Providing you with safe, reliable drinking water is our number one priority. I must also, thank the entire staff and Trustees for their continued hard work, effort and dedication. They are the ones that make it all happen 24 hours a day, 7 days a week. A special thank you also goes out to the Searsport Public Works Department for being there with the extra hands and equipment when we need it most.

We are always ready to serve 24 hours a day 7 days a week. Should you need emergency assistance after hours please call the emergency number listed below. You can also find us on the web at www.searsportwater.org. Should you have any other questions or concerns please call us at our office using the number listed below between the hours of 7:30 a.m. to 3:30 p.m. or email us at info@searsportwater.org. Thanks again for your support.

Sincerely,

Herb Kronholm

Herb Kronholm, Superintendent
Searsport Water District

Trustees

William Shorey, Chairman
Bruce Mills, Treasurer
Larry Clark, Clerk

Employees

Brenda Corbin, Office Mgr.
Kyle Anne Benson, Office Asst.
Timothy Wilson, Service Tech.
Adam Clark, Service Tech.

Phone: (207) 548-2910 Fax: (207) 548-6719 email: info@searsportwater.org

Business hours are Monday – Friday 7:30 a.m. to 3:30 p.m.

In case of an emergency during non business hours please call the
Waldo County Dispatch Center @ 1-800-660-3398

WASTEWATER ANNUAL REPORT 2014

There were no violations of our discharge permit for the entire year of 2014. Though we still haven't received our new discharge permit from the Maine Department of Environmental Protection, we continue to operate under the previous license, which expired in November of 2013. It is our hope that this situation will be resolved in the coming calendar year of 2015.

The first quarter of the year resulted in pump repairs at both the Summer Street and Mt. Ephraim Road pump stations. We also shut down one of our high pressure blowers in February in order to replace the motor bearings. The whole effluent toxicity testing was performed on March 11, 2014. This resulted in almost exactly the same results as the previous 4 years with a 5 year total cost of almost \$ 20,000 in expenses to the town. Unfortunately, this analysis is mandatory to our facility. We spent the end of the month replacing our old indoor light fixtures with new LED units.

Flow into the plant increased dramatically in April as the snow melting began. Infiltration and inflow from having a 27 year old collection system continues to add water which requires treatment. I met with the Board Of Selectpersons to discuss the annual fiscal budget in early April. We discussed the necessity of raising our sewer rates to keep up with increasing costs. Tanya Hovell from Maine Department of Environmental Protection inspected the plant on May 1st. We passed the inspection with a couple of recommendations on her part. We replaced a set of electric motors in the clarifier room at the end of May and they are much safer to operate. The chlorine gas cylinders were finally removed from the chemical room in June ending a 27 year run with having this hazardous substance in our workplace.

The sludge truck went in for inspection in July and we discovered that the holes in the cab needed further attention. With the help of our public works crew, we now have it roadworthy for another year. We may have a roll off container in our future through the government surplus program. The water pump which washes off the belt filter press arrived in August. This greatly improves the operation of the unit as the additional water pressure that it adds makes a huge difference. It replaces original equipment that dates to the start up of the plant in 1987. In September, we pulled a submersible pump at the Main Street pump station and had the mechanical seal repaired. The 3rd quarter of the year ended in marking sewers for core drilling in conjunction with the downtown revitalization scheduled for sometime in 2017.

In October, we replaced the computer at the plant with one I found through state surplus. The month brought a pair of northeasters and over 6 inches of rain. We lost power to our pump stations for two days and used the portable generator to keep things going within the collection system. A week later, we had an ice storm that wiped out power to some of our pump stations for 5 days. We placed new safety guards around the influent pumps and took down an overhead heating unit in the headworks which will likely need replacement in 2015.

As I look back at 2014, I'd have to say that it was a very productive year. It seems like we get more done each year, but we never get ahead. The plant and collection system are now 27 years old and not getting any cheaper to operate. I fully expect that we will be addressing our current rate structure in 2015.

The wastewater plant is open Monday through Friday from 7:00 A.M. to 3:30 P.M. Our phone number is 548 - 6320. If you have any questions concerning operations here at the plant, please give either me or Bob Bouchard a call. Billing inquiries can be directed to Linda Patterson at 548- 6372.

Respectfully Submitted
January 28, 2015

Howard M. Clark
Chief Operator Searsport WWTP

2014 UNCOLLECTED REAL ESTATE TAXES

ADAMS, KENNETH & DOROTHY	401.79	CARTER FARM REALTY TRUST	960.21
ADAMS, MARY JANE, RICHARD E.	778.61	CARTER FARM REALTY TRUST	730.94
ADAMS,		CARTER FARM REALTY TRUST	1,216.72
ALLEN, ROBERT	1,339.30	CATALDO, BARBARA R.	1,666.18
ANNIS, GARY & MARY	819.92	CIOFOLO, CATHERINE A. & THOMAS	2,197.44
ANNIS, LEON & ALLYSON PLACE	764.99	A.	
ARSENAULT, ALLEN	549.34	CIOFOLO, THOMAS A. & CATHERINE	1,604.83
ASHEY, LELAND & LINDA	2,176.93	A.	
ASHEY, SUMMER ROSE	1,248.50	CLARK, PATRICIA	1,456.35
* BAGLEY, ANGELA L.	1,302.98	CLARK, SHANNON	531.18
BAILEY, WILLIAM H. & MARLENE F.	569.77	CLEMENTS, APRIL DAWN	642.41
* BAKER, SANDRA MARTENS	3,720.53	COASTAL MAINE LLC	229.27
BALDUS, DR. LOREN	4,585.40	CONNER, STEVEN D.	724.13
BEAN, LEROY(DEVISEES)	1,352.92	CONNOR, CAROLINE M.	1,475.50
BEAN, MIRISSA & JUSTIN	130.00	CONNOR, HERBERT R. & CATHY	79.45
BELFAST AREA APARTMENTS LLC	2,000.00	CONNOR, ROBERT & LAURA	306.45
* BERGERON, JESSICA &	715.05	CONNORS, DAVID E. & LINDA J.	1,920.42
BIRGFELD, DOUGLAS & BRENDA	2,650.14	COOK, TERRY & VERONICA	90.80
BLAKE, SCOTT & GLEASON (HEIRS)	79.45	COOKSON, CASSANDRA & SEAN	29.51
BLOUIN, ROBERT H. & JEAN	229.27	CORMIER, JONATHAN & DAWN MARIE	1,026.04
BORMET, DOROTHY	152.02	COTTRELL, DALE C. & LYNN M.	1,959.01
BORRUSO, ROBERT A. &	803.58	CROSBY, ROBERT &	1,802.38
BOUCHARD, INC.	2,558.29	CROSSMAN, ATHENA	2,294.97
BOWDEN, JENNIFER LYNN	837.63	CURTIS, KENNETH & NANETTE	467.62
BRADSTREET, CALVIN	6.81	CURTIS, LARRY	549.34
BRADSTREET, DELVIN	274.67	CURTIS, RAINER T.	378.44
BRAGDON, DALE	660.57	DAKIN, SHEILA J.	93.07
BRAGDON, MARIE	404.06	DAKIN, SHEILA J. & JASON A.	2,474.30
BRAGDON, STEPHEN E.	796.77	DEPT OF VETERANS AFFAIRS, VA	1,657.10
BRAZIER, JEFFREY	1,350.65	REGIONAL LOAN CENTER	
BRAZIER, JEFFREY & LOURDES	1,178.13	* DICKEY, JEFFERY	638.37
BROWER, HOWARD S., TRUSTEE	324.61	DICKEY, JEFFREY A.	335.96
BROWER, HOWARD S., TRUSTEE	331.42	DICKEY, MARY LOU	460.81
BROWER, HOWARD S., TRUSTEE	329.15	DIRIGO WOODLANDS LLC	190.68
BROWER, HOWARD S., TRUSTEE	322.34	DOLIBER, KELLY W. & IRENE M.	104.42
BROWER, HOWARD S., TRUSTEE	326.88	DOWN EAST CREDIT UNION	333.69
BROWER, HOWARD S., TRUSTEE	333.69	DUDLEY, ESTHER(HEIRS)	1,711.58
BROWER, HOWARD S., TRUSTEE	320.07	DYER, CATHY	499.40
BROWER, HOWARD S., TRUSTEE	324.58	EASTMAN, SHELDON	99.88
BROWN, DOUGLAS	1,355.19	EDMAN IRREVOCABLE TRUST	2,562.83
BUCKLIN, PAMELA & STEVEN	370.01	ELLIS, EDWARD R. & BRENDA J.	511.20
BUYERS, BRIAN H. & BEVERLY K.	2,814.80	ELLIS, MICHAEL A.(HEIRS)	1,243.96
CALLAWAY, JENNY D.	1,965.82	ELWELL, DAVID M.	2,277.31
CAMERON, FRED J.	679.18	ELWELL, GARY	569.77
CARKNER, SELMA LIVING TRUST	3,720.53	ENTRUST FREEDOM, LLC	4,013.36

2014 UNCOLLECTED REAL ESTATE TAXES

ESTES, CATHERINE A.	2,674.06	HASHEM, TIMOTHY	1,035.12
EVANS, CHARLES G. & DIANA G.	1,350.65	HECHT, KATHERINE C.	930.70
EVANS, CHARLES G. & DIANA G.	674.19	* HERLIHY-CRONIN, PATRICIA	819.47
FAHLBERG, DORIS M.	5,207.38	HEROUX, WILLIAM E., II &	835.36
FALZONE, FRED M.	759.01	HERSOM, DAVID G. II &	1,182.67
FAWCETT, FREDERICK JOHN, 3RD &	2,762.59	HERSOM, HEATHER	481.24
FEENER, LAURIE	233.36	HIGGINS, DONNA L. & SHANON L. &	1,296.17
FEURTADO, INEZ L.	3,358.22	HIGGINS, DONNA L. & SHANON L. &	567.50
FLOOD, KERI E. &	1,343.84	HILL, ERIC	1,611.70
FOWLER, DALE L.	400.92	HMC HOSPITALITY, LLC	13,651.78
FRASER, ANTHONY & DOROTHY	2,145.66	HOOLEY, PAUL	5,877.03
FRENCH, DANIEL C.	524.37	HOPKINS, SCOTT & SARAH	2,390.31
FRENCH, GERALD M., JR. & BETH L.	2,090.67	* HOWARD, NORMA	543.58
* GARTON, JEAN H.	2,079.32	HUSTUS, DALE, JR.	767.26
* GARTON, JEAN H.	878.49	HUSTUS, JEFFREY	1,695.69
GILMORE, DIANE & HILLARD	1,786.49	* HUSTUS, NATHAN	600.00
GILMORE, DIANE & HILLARD	785.42	HUSTUS, PAUL	480.78
GOGUEN, MICHAEL	310.99	HUTCHINS, FREDERICK D. & RHONDA	898.78
GOLDBERG, NATHAN	2,889.71	* HUTCHINSON, KATHRINE ROBIN, &	2,584.53
* GOTT, STEPHEN A.	799.04	SPENCER, KRISTEN &	
* GOULD, ELIZABETH MAY &	925.00	JAMESON, JERRY & JOANNE	438.22
GRANT, KENNETH H. & JANET A.	454.00	JOHNSON, KARL R.	658.30
GRANT, KENNETH H. & JANET A.	2,088.40	JOHNSON, SANDRA	506.21
GRANT, KIRK & KRISTIE	1,157.70	KADO, INC.	3,271.07
GRASS, JEFFREY A. & PAMELA J.	45.40	KELLEY, KEVIN R., LIVING TRUST	469.95
* GRAY, AARON WYATT & TAMMY	3,382.30	KENDALL, BENJAMN, JR. & ELIZABETH	1,377.89
GRAY, SHELLEY A.	1,364.27	KENDALL, PATRICIA	1,037.37
* GRENDALL, WILFRED V., JR. & ELLEN	403.11	KENISTON, JESSE	785.87
GRINNELL, ARTHUR E., JR. &	1,784.94	KENNEY, ALAN K.	1,668.45
KIMBERLY S.		KILBY, LAURA K.	1,026.04
* GROSS, GRANVILLE (DEVISEES)	272.37	KINNEY, KENNETH M	174.79
GROVE, HAROLD BRIAN	1,003.34	KIRBY, NORMAN	812.66
GROVE, HAROLD BRIAN	256.51	KNOWLES, PAULINE M. WING	202.03
GROVE, HAROLD BRIAN	1,514.09	KNOX, DANIEL J.W.	461.26
HA, LY T.	236.08	KRAVITZ, JUDITH	1,053.28
HAMILTON, CONNIE & LARRY	524.37	KRIENKE, NAHOME E.	1,057.82
HANEY, APRIL D.	1,795.57	LANPHER, ROYCE &	1,293.90
HANSON, MICHELLE L	2,365.34	LANPHIER, RICKY E. &	1,441.45
* HARRIMAN, AMANDA	335.96	LARRABEE, CHARLES & NANCY	1,475.50
HARRIMAN, BYRON &	122.58	LARRABEE, DOROTHY & LESLIE	426.76
HARRIMAN, GERALD	7,223.14	LEALI, ROBERT (HEIRS)	515.29
HARRIMAN, SANDRA K.	1,114.57	LEEMAN, JEROME	422.22
HARRIMAN, TODD & BRANDYJO	231.54	* LESLIE, MICHAEL ET AL	2,545.66
HARVEY, JAMES & ELIZABETH	506.21	LITTLEFIELD, DEXTER P.	1,207.64
HARVEY, MARILYN	631.06		

2014 UNCOLLECTED REAL ESTATE TAXES

LITTLEFIELD, SHARON E. & NATHAN E.	658.30	MOULTON, KEVIN	967.02
LLOYD, MICHAEL	1,358.11	MOULTON, MICHAEL SCOTT	206.57
LOCKE, ROBIN	317.80	MOULTON, RONALD I., JR.	390.44
LOCKE, ROBIN G. & RICHARD H.	456.27	MOULTON, STEPHEN K., JR.	578.85
LORD, MELISSA A.	260.59	MUNSTER, REBECCA	645.09
LOUGHRAN, CHRISTOPHER J.	11.41	NADEAU, BONNIE	125.30
LOUNDER, ERIC C. & RUTH I.	787.69	NICKERSON, ANNA	932.97
LOVELY PROPERTIES, LLC	2,104.29	NICKERSON, FRANCIS J.	1,582.19
LUCAS, WAYNE	4,238.09	NICKERSON, MARK E.	308.72
LUCAS, WAYNE	515.29	NICKERSON, RUTH ANN	1,455.07
MAHONEY, SHAWN T. & ELLEN	2,290.43	NICKERSON, SARAH	401.79
MARTIN, BEVERLY B.	2,161.04	NICKERSON, SARAH	2,108.83
MATTHEWS, DANIEL	1,523.17	NICKERSON, SARAH R.	830.82
* MATTHEWS, RANDY(HEIRS)	533.19	NIELSEN, CHRISTIAN J.	808.12
MAYO, GEORGE W., ENTRUST OF NE	419.09	NIELSEN, RICHARD & DONNA	1,416.48
LLC FBO &		NIELSEN, RICHARD D.	227.00
MCAVOY, ROSE	1,695.69	NORTHERN NEW ENGLAND	2,746.70
MCGLAUFILIN, DANIEL J. &	3,681.94	TELEPHONE OPERATIONS LLC	
MCGOWAN, JOHN	2,215.52	NORWEG, HEIDI	27.24
MCGRATH, JOHN F., TRUSTEE	272.40	NOWELL, PETER &	692.64
MCINTIRE, REBECCA	3,284.69	NOYES, LOIS M.	987.45
MCKEIGE, GAYLE K.	2,102.01	O'DONNELL, JEWEL E. & TIMOTHY D.	1,981.71
MCKINNEY, LAWRENCE A. & RUTH	815.38	OEDER, ELAINE	1,564.48
MEHUREN, JERRY & RENEE	892.11	O'KEEFE, HEATHER	1,525.87
MEIGS, E. KELLEY	1,821.36	OXTON, JEAN	429.13
MELITZ, EDWARD B. &	1,146.22	PAGE, DONALD	170.25
MERITHEW, ANTHONY & DELORES	492.59	* PEAK, DARLENE	2,288.92
MERITHEW, ANTHONY & DELORES	1,173.59	PEASLEY, BRANDY M. &	2,054.35
MERITHEW, ANTHONY & DELORES	3,484.90	PENNEY, JOHN R. &	1,228.07
MERRY, BRITTANY L.	942.05	PERRY, BARBARA & PETER	2,079.32
MERRY, DENNIS W.	785.42	PERRY, JOSEPH E., JR.	1,997.60
MERRY, DENNIS W.	415.41	PICONE, RICHARD & SHERYL	9.30
MERRY, TINA L.	567.50	* PIKE, FREDERICK E.	1,327.95
MICKALOWSKI, SUSAN	810.39	PLANTATION III	846.71
MILIANO, MICHAEL E.	2,437.98	PLANTATION III	803.58
MILLER, BLAINE N. &	3.11	PLANTATION III	211.11
MILLER, PHYLLIS V.	724.13	PLUMMER, JANIE A. & JOSEPH H.	76.56
MILLER, PHYLLIS V.	783.15	POLYCOMP TRUST COMPANY	1,132.73
MILLETTE, PHILIP J., JR.	1,262.12	CUSTODIAN	
MILLIKEN, MICHELLE L. &	708.24	POLYCOMP TRUST COMPANY	108.96
MOODY, ANDREA	558.42	CUSTODIAN	
MORGAN, ERLINE M.	1,679.80	POMEROY, AUDREY S.	506.21
MORIN, STEPHEN C. & KATHY D.	662.84	POMEROY, AUDREY S.	292.83
MOULTON, DARREN	199.76	* POMEROY, HUGH A., JR. &	419.95

2014 UNCOLLECTED REAL ESTATE TAXES

POMEROY, HUGH A., JR. & LINDA F.	1,032.85	SEEKINS, EDITH	880.76
POMEROY, LINDA	576.58	SEEKINS, EDITH	719.59
POMEROY, SHERYL	1,906.80	* SEEKINS, LEROY, JR.	236.08
POMEROY, VICKY L.	93.07	SEEKINS, SHAWN	696.89
PRISCO, SUSAN	10,000.00	SEEKINS, VICKI	199.76
PLYE, CYRIL B., SR. & LINDA A.	184.32	SHAW, DONALD & CONSTANCE	90.80
RAINEY, JOHN P.	669.64	SHUTE, KEVIN & ASHLEY	47.67
REED, WENDY	760.45	SIMMONS, LISA J. &	2,111.10
REMILLARD, CHERYL	2,876.09	SMITH, BARBARA	1,909.73
REMILLARD, CHERYL	2,012.35	SMITH, DAVID(HEIRS)	1,443.72
RESH, DONALD H., JR.	658.30	* SMITH, ERIC & MANDY	8.59
RESNIK, MICHAEL D.	3,931.64	SMITH, GLORIA	333.69
RHODES, RANDY	812.66	SMITH, MERRILL	2,371.95
RICHARDS, DONALD M. & PATRICIA	1,116.84	SMITH, RICHARD & IRENE	1,085.06
RICHMOND, ALAN L.	1,888.64	SMITH, SHELDON A. & GERALDINE L.	702.36
RINES, BARBARA	1,604.89	SNODGRASS, SCOTT	635.60
RIPLEY, TERRY & LISA	1,030.58	SPRAGUE, ROBERT S. &	1,464.15
RIVERS, JOSHUA JAMES & DANIEL S.	1,450.53	STAIRS, TERRANCE & GLEN GARDE	3,116.71
ROBBINS & POMEROY LAND	454.00	STANHOPE, AMBER H. & WAYNE A.	354.12
DEVELOPMENT, INC.		STANLEY, DONNA E.	1,471.41
ROBBINS & POMEROY LAND	419.95	STEMP, SHAWN F. & ANGIE S.	3,616.11
DEVELOPMENT, INC.		STEVENSON, CRAIG K.	1,804.65
ROBBINS, BRENDA	2,213.25	STONE, DONALD	217.92
ROBBINS, CINDY VIRGINIA	728.67	STRICKLAND, KENNETH A., JR. &	2,805.72
ROBBINS, NICHOLAS	855.79	KATHLEEN	
ROBBINS, SHANNON LYNN	388.17	SYLVESTER, JOSHUA D. & CINDY A.	830.82
ROBERTS, GARY & MARY	987.45	TAGUE, JANIS C.	510.75
ROBERTS, LINDA	2,081.59	TAHA, PAULA	817.20
ROBERTSON, ROGER & KAREN	651.49	TALGO, AARON	186.14
ROMAN, EVELYN	585.66	TALGO, GREG	413.14
ROUTE 1 ROADHOUSE, LLC	7,139.15	TAUNGATUA, SIONE	551.61
RUNKEL, RICHARD & KAEALYN	15.23	TAYLOR, LESLIE M.	7,041.54
RUSSELL, GILMAN R.	1,400.59	THOMAS, ANTHONY L. & DEBORAH J.	143.83
RUSSELL, GILMAN R.	942.05	THOMAS, MARK M. & LORI A.	951.13
RUSSELL, JOHN P. & JANE F.	2,151.83	THOMPSON, MARCIA & RETHEL M., II	1,802.38
RYAN, KENNETH W., JR.	1,182.67	THOMPSON, RICHARD & ROBERTA	1,913.61
RYAN, WAYNE & PATRICIA	2,862.47	TODD, JAMES L. & LAURIE A.	199.76
RYDER, PATRICIA	127.12	TRACY, CATHY P.	908.00
* SAIDAK, MICHELLE	1,556.88	TRIPP, LARRY	9.08
SANBORN-GRAY, LISA C. &	5,218.73	TRISCH, GENE A. & HARRIET J.	508.48
SAWYER, IRENE	179.33	TUPPER, STEPHEN A. & GENEVA K.	3,933.91
SEAMANS, LUANN ET AL	2,208.71	UPHAM, EDWARD D. & JUDIE P.	5,216.37
SEAVEY, JOHN L.	390.44	VAN DYKE, ROBERT & KATHREEN	54.48
* SEEKINS, BONNIE	996.53	VARNEY, SCOTT C.	1,204.92
SEEKINS, EARL	317.80	VAUGHAN, WILLIAM	991.99

2014 UNCOLLECTED REAL ESTATE TAXES

VILES, LAURIE A,	606.09
WALDRON, ALLEN R. & KATHLEEN M.	567.50
WALDRON, ALLEN R. & KATHLEEN M.	93.07
WARD, CLARENCE & KAREN	762.72
WARD, CLARENCE, III & JAMIE	1,421.02
WARD, THURLOW & FAYE	426.76
WARDWELL, DIANE	838.13
WARREN, GLORIA	458.54
* WARREN, JOSEPH C.	841.50
WEAVER, ELSIE S.(DEVISEES)	3,793.17
WEAVER, RICKY A. &	1,268.93
WELLS FARGO BANK, NA	1,970.36
WELLS, MELISSA	1,505.01
WENZ, WILLIAM & JENNIFER	1,427.83
WESER, ROBERT G. & SUSAN M.	3,457.21
WEST, ELIZABETH(DEVISEES)	1,264.39
WHITCOMB, RODNEY M. & LISA J.	2,260.92
WHITNEY, EARLE H., JR.	118.04
WIGGIN, KRISTIN M.	556.15
WILBUR, TERRY A. & MICHELLE L.	1,679.80
WILEY, CHARLES, JR. & PAULINE	449.46
WILLIAMS, ROSE	308.72
* WILSON, TIMOTHY C.	1,742.37
WING, PETER	2,047.54
WOODARD, TINA	109.56
WORKMAN, LAWRENCE & JUANITA	990.74
WRIGHT, HUGH K.,JR. & PEGGY	870.01
BRUEWER	
YOUNG, ROBERT (HEIRS)	141.37
YOUNG, ROBERT (HEIRS)	1,368.81

TOTAL	\$457,761.71
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*DENOTES FULL OR PARTIAL PAYMENT RECEIVED
AFTER DECEMBER 31, 2014

2013 UNCOLLECTED REAL ESTATE TAXES

ADAMS, KENNETH & DOROTHY	681.69	HIGGINS, DONNA L. & SHANON L. &	1,335.44
ADAMS, MARY JANE, RICHARD E.	672.31	HIGGINS, DONNA L. & SHANON L. &	623.50
ADAMS,		HMC HOSPITALITY, LLC	13,523.86
ARSENAULT, ALLEN	599.11	HUSTUS, DALE, JR.	831.65
ASHEY, LELAND & LINDA	2,169.62	HUSTUS, JEFFREY	1,740.53
BRADSTREET, CALVIN	71.96	HUTCHINS, FREDERICK D. & RHONDA	798.30
BRADSTREET, DELVIN	352.47	F.	
BRAGDON, MARIE	81.36	JOHNSON, SANDRA	580.75
CALLAWAY, JENNY D.	2,006.87	KENDALL, BENJAMN, JR. &	1,433.69
CARTER FARM REALTY TRUST	1,004.20	ELIZABETH	
CARTER FARM REALTY TRUST	778.16	KENISTON, JESSE	862.98
CARTER FARM REALTY TRUST	1,263.60	KENNEY, ALAN K.	1,720.17
CATALDO, BARBARA R.	1,711.44	KILBY, LAURA K.	1,080.30
CLEMENTS, APRIL DAWN	708.55	KNOX, DANIEL J.W.	536.44
CONNOR, ROBERT & LAURA	370.82	KRAVITZ, JUDITH	1,095.96
CONNORS, DAVID E. & LINDA J.	1,962.10	LITTLEFIELD, SHARON E. & NATHAN	724.22
CORMIER, JONATHAN & DAWN	1,086.79	MATTHEWS, DANIEL	1,570.44
MARIE		MCGLAULFIN, DANIEL J. &	3,705.35
COTTRELL, DALE C. & LYNN M.	1,694.35	MCGRATH, JOHN F., TRUSTEE	326.06
CROSBY, ROBERT &	1,852.21	MCINTIRE, REBECCA	3,307.20
CROSSMAN, ATHENA	2,337.88 *	MERITHEW, ANTHONY & DELORES	549.65
CURTIS, KENNETH & NANETTE	518.54 *	MERITHEW, ANTHONY & DELORES	1,221.07
CURTIS, LARRY	599.11 *	MERITHEW, ANTHONY & DELORES	3,524.07
DOWN EAST CREDIT UNION	386.49	MERRY, BRITTANY L.	986.30
DUDLEY, ESTHER(HEIRS)	1,751.50	MERRY, DENNIS W.	831.87
DYER, CATHY	267.74	MERRY, DENNIS W.	467.06
ELWELL, GARY	638.72	MERRY, TINA L.	629.99
ESTES, DAVID E. &	2,711.64	MILLER, BLAINE &	79.39
EVANS, CHARLES G. & DIANA G.	1,395.64	MILLER, PHYLLIS V.	777.93
EVANS, CHARLES G. & DIANA G.	728.69	MILLER, PHYLLIS V.	847.31
FRENCH, DANIEL C.	574.49	MILLETTE, PHILIP J., JR.	1,308.36
GOGUEN, MICHAEL	375.30	MILLIKEN, MICHELLE L. &	779.94
GOLDBERG, NATHAN	2,913.07	MOODY, ANDREA	619.25
GRANT, KENNETH H. & JANET A.	511.60	MOULTON, KEVIN	717.09
GRANT, KENNETH H. & JANET A.	2,127.72	MOULTON, RONALD I., JR.	442.44
GRANT, KIRK & KRISTIE	1,198.92	MOULTON, STEPHEN K., JR.	639.39
GROVE, HAROLD BRIAN	1,053.22	NICKERSON, FRANCIS J.	1,628.63
GROVE, HAROLD BRIAN	316.88	NICKERSON, SARAH R.	78.88
GROVE, HAROLD BRIAN	1,556.79	NOYES, LOIS M.	137.76
HARRIMAN, SANDRA K.	1,167.58 *	OEDER, ELAINE	966.91
HARVEY, JAMES & ELIZABETH	556.58	PAGE, DONALD	225.35
HARVEY, MARILYN	390.35	PENNEY, JOHN R. &	944.07
HECHT, KATHERINE C.	986.30	PERRY, JOSEPH E., JR.	1,295.71
HERSON, DAVID G. II &	445.19	PLANTATION III	892.30
HERSON, HEATHER	549.65	PLANTATION III	849.77

2013 UNCOLLECTED REAL ESTATE TAXES

PLANTATION III	265.63	WILBUR, TERRY A. & MICHELLE L.	1,724.87
• POMEROY, HUGH A., JR. &	706.54	YOUNG, ROBERT (HEIRS)	1,407.06
POMEROY, SHERYL	1,961.66		
PYLE, CYRIL B., SR. & LINDA A.	243.21	TOTAL	\$150,175.75
REMILLARD, CHERYL	2,742.17		
REMILLARD, CHERYL	1,901.47	*DENOTES FULL OR PARTIAL PAYMENT RECEIVED	
RESH, DONALD H., JR.	717.73	AFTER DECEMBER 31, 2014	
RICHMOND, ALAN L.	1,919.58		
RIPLEY, TERRY & LISA	1,091.26		
ROBBINS & POMEROY LAND	488.92		
DEVELOPMENT, INC.			
ROBBINS, CINDY VIRGINIA	793.60		
ROBBINS, SHANNON LYNN	464.60		
ROBERTS, LINDA	1,000.91		
ROBERTSON, ROGER & KAREN	711.01		
RYAN, KENNETH W., JR.	1,223.54		
RYDER, PATRICIA	182.82		
SAWYER, IRENE	245.49		
SEAMANS, LUANN ET AL	1,171.25		
SEAVEY, JOHN L.	453.63		
SEEKINS, EDITH	937.06		
SEEKINS, EDITH	766.96		
SEEKINS, VICKI	254.44		
SHAW, DONALD & CONSTANCE	158.20		
SMITH, GLORIA	397.68		
SMITH, RICHARD & IRENE	1,133.79		
STEMP, SHAWN F. & ANGIE S.	2,133.26		
SYLVESTER, JOSHUA D. & CINDY A.	887.82		
• TAGUE, JANIS C.	438.32		
TAHA, PAULA	863.20		
TALGO, GREG	476.01		
TAYLOR, LESLIE M.	7,013.03		
THOMPSON, MARCIA & RETHEL M.,	1,852.21		
II			
TODD, JAMES L. & LAURIE A.	265.63		
TRISCH, GENE A. & HARRIET J.	558.82		
VAUGHAN, WILLIAM	870.14		
VILES, LAURIE A.	666.25		
WARD, THURLOW & FAYE	508.91		
WARREN, DAVID W.	1,180.79		
WARREN, DAVID W.	164.92		
WARREN, GLORIA	527.26		
WELLS, MELISSA	1,552.53		
WENZ, WILLIAM & JENNIFER	1,482.93		
WEST, ELIZABETH(HEIRS)	1,304.11		

**2014 UNCOLLECTED
PERSONAL PROPERTY TAXES**

AUSTIN, GREG & ANGELA	64.69
BANKS, WILLIAM & RAYLENE	35.81
CARKNER, SELMA	15.89
DR. LOREN BALDUS	730.94
DR. MICHAEL A. HOUSMAN	315.53
GALLANT, CYNTHIA	68.10
GRAY, LISA & WILLIAM	118.04
HERETAKIS, JOHN	143.01
HMC HOSPITALITY, LLC	306.45
JACKSON, TODD	113.50
MCAVOY, RALPH & ROSE	34.05
MERRITHEW, ANTHONY R.	231.54
MODULAR SPACE CORP.	338.23
MUZÁK	11.27
PERRY, JOSEPH & MARYBETH,	34.05
MCGINLEY	
ROUTE 1 ROADHOUSE, LLC	465.35
SEEKINS, ROBERT	72.64
SMITH, MERRILL	147.55
SOMMER, TIMOTHY	72.64
TAYLOR, LESLIE M.	38.59
WALDO COUNTY CRAFT CO-OP	27.24
WILCZAK, JUDITH A.	34.05

TOTAL \$3,419.16

**2013 UNCOLLECTED
PERSONAL PROPERTY TAXES**

AUSTIN, GREG & ANGELA	77.40
BOUCHARD, VICTOR	202.10
CARKNER, SELMA	15.05
DR. MICHAEL A. HOUSMAN	313.90
GRAY, LISA & WILLIAM	120.40
HERETAKIS, JOHN	155.88
MARKWARDT, MARCIA L	70.95
MERRITHEW, ANTHONY R.	219.30
MERRITHEW, JOHN	25.80
PERRY, JOSEPH & MARYBETH,	
MCGINLEY	32.25
SEEKINS, ROBERT	68.80
SOMMER, TIMOTHY	68.80
WALDO COUNTY CRAFT	25.80
WILCZAK, JUDITH A.	32.25

TOTAL \$1,759.78

2014 Motor Vehicle Transactions

Agriculture	16
Antique Vehicles	42
Animal Welfare	28
Black Bear Plates	25
Breast Cancer	37
Combination Plates	1
Commercial Vehicles	163
Conservation Commercial	0
Conservation Plates	61
Disabled Veteran Plates	3
Farm	2
Firefighter Plates	10
Handicapped Plates	28
Lobster Plates	40
Moped	1
Motor Homes (Recreational Vehicles)	9
Motorcycles	103
Municipal	1
Passenger Plates (Chickadee)	1641
Special Equipment	6
Support Wildlife	27
Tractor/Special Mobile Equipment	2
Trailers	279
Troop Support	9
University of Maine Plates	6
Veteran Plates	59
Registration fees	\$104,666.25
Sales Tax	\$45,722.39
Title Fees	8,250.00
Excise Tax	\$380,356.24
Agent Fees	\$10,490.05
Total	\$549,484.93

2013 Dog Licenses

Males/Females (Capable of Reproducing)	64
Spayed/Neutered	379
State Fees Collected	\$1831.00

**2014 Hunting/Fishing Licenses:
Resident**

Apprentice	0
Archery	9
Bear	2
Complimentary	6
Coyote Night Hun	5
Expanded Archery, Antlered & Antlerless	3
Hunt/Fish or Combo	65
Junior	13
Migratory Waterfowl	3
Muzzleloading	12
Saltwater Registry	79
Spring Turkey	9
3 Day Fishing	1
Crossbow	1
Small Game	1
1 Day	7
Fish	96
Hunt	55
Serviceman Resident Hunt/Fish	0
Superpack	2

2014 Hunting/Fishing Licenses:

Non Resident

Season Fishing	1
7 Day Fishing	3
15 Day	1
Big Game Hunt	0
Total:	374

Registered Voters:

Republican	699
Democrat	556
Unenrolled	899
Green/Independent	93
Total	2247

Shellfish Licenses:

There were 100 Shellfish Licenses allowed last year, beginning June 1st.

They are a first come, first serve basis. Included in this total were

15 non-resident licenses.

There are an unlimited amount of 72 Hour

Licenses. Fees are as follows:

Resident (over 10 & under 65)	\$20.00
Non Resident (any age)	\$30.00
72 Hour (any age)	\$15.00

MARRIAGES

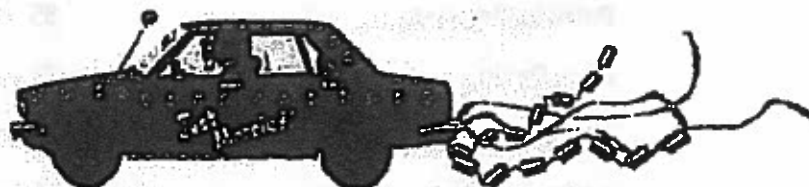
January	25	Kristopher David Robichaud to Jasmine Lee Scribner
February	15	Tamara Erin Lovely to Talon Henry Heyrend
March	13	Jennifer Ann Bonin to Corey Tyler Wenz
	24	Peter Scott Thurston Taber to Suzanne Marie Farley
April	30	Dylan Tylor McFarlin to Kendall Lynn Pyle-McFarlin
May	17	Alexander Keenan Moulton to Dana Robin Cook
	24	Kenneth Pearl Flannery to Sunny Gayle Somers
June	1	Frederick Neil Marshall to Bonnie Jane Seekins
	7	Sonja Rose Fickett to Joseph Patrick Lord
	8	Brian William Larrabee to Danielle Marie Seekins
	28	Beau Jeffrey Seekins to Kathleen Margaret Kilpatrick
July	5	Jordan Haydon Davis to Misty Nicole Ray
August	3	Gregory William Doucette to David Michael Davis
	9	Ashley Lynn Phillips to Michael Shane Chandler
	15	Jessica Mae Peabody to Joshua Ryan Pedrick
	16	Meagan May Small to Charles Elden Larrabee
	16	Michael Frederick Walker to Kelsey Anne Goodine
	16	Byron Paul Harriman to Kathy Jean Palmer
	30	Nathan Holbrook Curtis to Debra Jo Middleswart

Marriages (con't)

September 13 Andrew Clinton Webber
to Sarah Carolyn Chase

September 20 Robert Michael Strong
to Kendra Ann Strickland

October 4 Jesse David Curry
to Melissa Jean Bissell



BIRTHS 2014**25****DEATHS**

January 2	Marguerite Engstrom	87
January 4	Martha Fowler	84
January 7	Lloyd Sylvester	96
January 10	Carol Hersom	69
January 18	Dennis O'Brien	77
February 16	Welles Fargo	70
March 5	Mildred Sylvester	89
March 17	Timothy Willette	58
March 22	Barbara Robbins	72
April 6	William Hammond	63
April 26	Patricia Clements	85
April 28	Rose Dakin	75
April 30	Martha Lowe	80
May 1	Leslie Grindle	74
May 12	John Ransome	81
May 14	Mertie Tatnall	97
May 21	Mabel McNeal	81
June 4	Hugh Pomeroy	60
June 20	Ernest McLaughlin	93
July 7	Dale Hustus	50
July 9	William Gatchell	75
August 27	Reginald Rhodes	83
September 15	Philip Hodgkins	68
September 29	Rose Thompson	78

DEATH (CONTINUED)

October 1	Irene Nahme	74
October 20	Faye Webster	74
November 28	Fred Falzone	75
December 3	Ashley Gray	95
December 7	James Pickering	85
December 8	Marian Carter	71
December 13	Karen Maloon	52
December 14	James Green	57
December 15	Millford Grant	89
December 29	Robert Skillings	64

WILLIAM H. BREWER
Certified Public Accountant
858 Washington Street
P.O. Box 306
Bath, Maine 04530

(207) 443-9759
(207) 563-5495

INDEPENDENT AUDITORS' REPORT

Board of Selectmen
Town of Searsport
1 Union Street
P.O. Box 499
Searsport, Maine 04974

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Town of Searsport, as of and for the years ended December 31, 2014 and 2013, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Town of Searsport as of December 31, 2014 and 2013, and the respective changes in financial position, and where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

February 10, 2015

WILLIAM H. BREWER
Certified Public Accountant
858 Washington Street
P.O. Box 306
Bath, Maine 04530

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Selectmen
Town of Searsport
1 Union Street
P.O. Box 499
Searsport, Maine 04974

We have audited the financial statements of the governmental activities, the business-type activities, and each major fund of the Town of Searsport as of and for the years ended December 31, 2014 and 2013, which collectively comprise the Town of Searsport's basic financial statements and have issued our report thereon dated February 10, 2015. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in "Government Auditing Standards", issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Town of Searsport's internal control over financial reporting of the financial statements audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Searsport's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Searsport's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Page Two

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Searsport's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

February 10, 2015

TOWN OF SEARSPORT
Management's Discussion and Analysis
Year Ending December 31, 2014

As management of the Town of Searsport, we offer readers of the Town of Searsport's financial statements this narrative overview and analysis of the financial statements of the Town of Searsport for the year ending December 31, 2014. We encourage readers to consider the information presented in conjunction with additional information that we have furnished in our letter of transmittal, the basic financial statements and the accompanying notes to those financial statements.

THE FINANCIAL STATEMENT

The financial statements presented herein include all of the activities of the Town of Searsport (the Town) using the integrated approach as prescribed by General Accounting Standards Board (GASB) Statement No. 34.

The Government-Wide Financial Statements present the financial picture of the Town from the economic resources measurement focus using the accrual basis of accounting. These statements include all assets of the Town, including infrastructure, as well as all liabilities, including long-term debt.

The Fund Financial Statements include statements for the governmental and fiduciary fund types. The governmental fund is the main operating fund of the Town. Fiduciary funds are used to report assets held in trustee or agency capacity for others.

REPORTING THE TOWN AS A WHOLE

The Statement of Net Position and the Statement of Activities report information about the Town as a whole and about its activities. These statements include all assets and liabilities of the Town using the accrual basis of accounting, which is similar to the accounting used by most private sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Town's net position and changes in it. Net position is the difference between assets and liabilities, which is one way to measure the Town's financial health or financial position. Over time, increases and decreases in the Town's net position is one indicator of whether its financial health is improving or deteriorating. Other factors to consider are changes to the Town's property tax base and the condition of the Town's infrastructure.

In the Statement of Net Position and Statement of Activities, normally the Town's activities would be separated into Governmental Activities and Business-Type Activities. Governmental activities include the Town's basic services including General Administration, Ambulance, Fire and Police Service, Public Works, and Planning and Development. Property tax, user fees, interest income, and state and federal grants finance these activities. Business-Type Activities include services that are financed by fees to the customer to cover all or most of the service provided. The Town has a Wastewater System.

REPORTING THE TOWN'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds, not the Town as a whole. Management establishes many funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants or other money.

Governmental Funds – All of the Town's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year end. The governmental fund statements provide a detailed shorter-term view of the Town's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent on the near future to finance the Town's programs. The differences of results in the Governmental Fund Financial Statements to those in the Government-Wide financial statements are explained in reconciliation statements.

THE TOWN AS A WHOLE (GOVERNMENT-WIDE FINANCIAL ANALYSIS)

As noted earlier, net position may serve over time as a useful indicator of a Town's financial position. In the case of the Town of Searsport, assets exceeded liabilities by \$11,246,179.44 at the close of the year 2014. Exhibit A of the audit report has a detailed breakdown of the numbers listed below.

	Governmental Activities	Business-Type Activities
Current and other assets	\$ 3,681,949.65	\$ 152,995.26
Capital Assets	4,837,235.58	3,694,172.58
Total Assets	\$ 8,519,185.23	\$ 3,847,167.84
Long-Term debt outstanding	\$ 39,511.96	\$ 550,606.34
Other Liabilities	340,225.22	189,830.11
Total Liabilities	\$ 379,737.18	\$ 740,436.45
Net Position:		
Net invested in capital assets	\$ 4,797,723.62	\$ 3,143,566.24
Restricted for:		
Capital Projects	823,383.99	
Nonexpendable Trust Principal	378,647.83	
Trust Fund Purposes	414,874.17	
Assigned	536,317.87	
Unassigned	1,188,500.57	(36,834.85)
Total Net Position	\$ 8,139,448.05	\$ 3,106,731.39

Governmental Activities

Governmental activities increased the Town of Searsport's net position by \$317,603.14. The cost of all Governmental Activities this year was \$5,862,264.40. The Town's programs include General Government, Public Assistance, Public Works, Education, Recreation and Cultural, County Tax Assessment, Public Safety, and Unclassified. The net cost shows the financial burden that was placed on the Town's taxpayers by each of these functions.

	<u>Net (Expenses)</u>
General Government Activities:	
General Government	\$ (415,017.96)
Public Assistance	(7,474.50)
Public Works	(631,721.37)
Education	(2,949,910.86)
Recreation and Cultural	(102,836.06)
County Tax Assessment	(541,632.96)
Public Safety	(368,301.21)
Unclassified	(108,976.00)
Total General Government Activities	<u>\$(5,125,870.92)</u>
Business-Type Activities:	
Wastewater	(208,321.58)
Total Government and Business-Type Activities	<u>\$(5,334,192.50)</u>

Education accounts for approximately 57.55% of the total expenditures within the governmental funds for the Town of Searsport. County Tax Assessment accounts for approximately 10.57% and General Government accounts for 31.88% of the total budget for 2014.

Property taxes are the largest revenue source for governmental activities accounting for approximately 86.58% of total revenues. Excise Tax accounted for approximately 7.05% of total revenues.

Changes in Unappropriated Surplus

Another indicator of a Town's financial health is its unappropriated surplus account, which is used to help reduce the amount of property tax revenue that needs to be raised each year and for unanticipated emergencies.

Unappropriated Surplus January 1, 2014	\$ 675,741.73
Increases:	
Operating Account Balances Lapsed	78,465.88
Decrease in Deferred Property Taxes	13,003.60
	<u>\$ 767,211.21</u>
Decreases:	
EMA lapsed in prior year	3,000.00
Unappropriated Surplus December 31, 2014	<u>\$ 764,211.21</u>

The Unappropriated surplus increased by \$88,469.48 for year 2014 or 11.58%.

DEBT ADMINISTRATION

Debt, considered a liability of governmental activities, did decrease for the year 2014.

The Governmental Activity Debt Summary for year 2014 is presented below:

Debt Payable prior to December 31, 2014	\$ 48,610.00
Less Debt Retired	9,098.04
Remaining Debt for 2014	<u>\$ 39,511.96</u>

CAPITAL ASSETS

The capital assets of the Town are those assets that are used in the performance of the Town's functions, including infrastructure assets. At December 31, 2014, net invested capital assets of the government activities totaled \$4,837,235.58. GASB No. 34 required the Town to report and depreciate new infrastructure assets effective with the beginning of the year January 1, 2012. Infrastructure assets include roads and road related items.

Capital assets purchased or acquired with an original cost of \$2,000.00 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Depreciation on capital assets is recognized in the Government-Wide Financial Statements.

In the current year the Town paved the Back Searsport Road, Bowen Road and Prospect Streets. We also purchased new generators, plows, cruiser camera, police cruiser, Pierce Fire Truck, refurbished an engine, did repairs to wharf and pier lighting upgrades.

The breakdown of the Town of Searsport's Capital Assets is illustrated in Note N of the Notes to the Financial Statements.

BUDGET ANALYSIS

General Fund Budget Variances

Overall there were no significant deviations from the approved budget through good financial management throughout the year.

The tax commitment did show a slight decreases in valuation in the community and the tax rate was set by the Assessor at \$22.70 per \$1,000.00 of valuation (valuation is not quite at 100% according to the State), which is unchanged from the previous year.

The Budget

The budget for fiscal year 2015 has been put together for Town Meeting to be held in March 2014. Not being passed yet there is nothing definitive to report.

As of December 31, 2014 the Town is in solid financial shape due to years of increased revenues and sound financial management by department heads and management.

THE FUTURE

Currently the Town is exploring withdrawal from Regional School Unit #20. We are in the initial stage of this process and there are currently no known costs for withdrawing from the RSU.

CONTACTING THE TOWN'S FINANCIAL MANAGEMENT

This financial report is designed to give our citizens, taxpayers, customers, investors, creditors and other interested parties a general overview of the Town's financial status and accountability of revenues and expenditures. If you have any questions about this report please contact the Treasurer at 1 Union Street, P.O. Box 499, Searsport, ME 04974, 207-548-6372, or email searsportmanager@roadrunner.com.

**TOWN OF SEARSPORT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accounting policies of the Town of Searsport conform to generally accepted accounting principles as applicable to governmental units.

1. Financial Reporting Entity

The Town of Searsport was incorporated in 1845. The Town operates under a town meeting form of government.

In evaluating the Town of Searsport as a reporting entity, management has addressed all potential component units. The primary criteria for including a component reporting entity are the exercise of financial accountability by the Town of Searsport's municipal officials.

The Town's financial statements are prepared in accordance with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is responsible for establishing Generally Accepted Accounting Principles (GAAP) for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements. The more significant accounting policies established in GAAP are used by the Town as discussed below.

In June 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, *Basic Financial Statements -- and Management's Discussion and Analysis -- for State and Local Governments*. The Statements include the following:

1.) The financial statements now include:

- A Management's Discussion and Analysis (MD&A) section providing an analysis of the Town's overall financial position and results of operations.
- Financial statements prepared using full accrual accounting for all of the Town's activities, including infrastructure (roads, bridges, etc.).

2.) A change in the fund financial statements to focus on the major funds.

2. Basic Financial Statements - Government-Wide Statements

The Town's basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town's major funds). Both the government-wide and fund financial statements categorize primary activities as governmental. The Town's fire protection, recreation, public works, and general administrative services are classified as governmental activities.

**TOWN OF SEARSPORT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D):

2. Basic Financial Statements - Government-Wide Statements (Cont'd)

In the government-wide Statements of Net Position, the governmental column is presented on a consolidated basis by column, and is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Town's net position is reported in three parts - net invested in capital assets; restricted; and unassigned. The Town first utilizes restricted resources to finance qualifying activities.

The government-wide Statements of Activities reports both the gross and net cost of each of the Town's functions and business-type activities (fire, public works, administrative, etc.). The functions are also supported by general government revenues (property, certain intergovernmental revenues, fines, permits, and charges, etc.). The Statements of Activities reduces gross expenses (including depreciation) by related program revenues, and operating and capital grants. Program revenues must be directly associated with the function (fire, public works, etc.). Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function or business-type activity) are normally covered by general revenue (property, intergovernmental revenues, interest income, etc.).

This government-wide focus is more on the sustainability of the Town as an entity and the change in the Town's net position resulting from the current year's activities.

3. Basic Financial Statements - Fund Financial Statements

The financial transactions of the Town are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues, and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The following fund types are used by the Town:

a. Governmental Funds:

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Town:

1. General Fund:

General Fund is the general operating fund of the town. It is used to account for all financial resources except those required to be accounted for in another fund.

2. Capital Reserves:

Capital Reserve Funds are used to account for financial resources to be used for specific projects as determined by the town's management.

**TOWN OF SEARSPORT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D):

3. Basic Financial Statements - Fund Financial Statements (Cont'd)

a. Governmental Funds (cont'd):

3. Fiduciary Funds:

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support town programs. The reporting focus is on net position and changes in net position and is reported using accounting principles similar to proprietary funds.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Nonmajor funds by category are summarized into a single column. GASB No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues, or expenditures/expenses of either fund category) for the determination of major funds.

The Town's fiduciary funds are presented in the fiduciary fund financial statements. Since by definition these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

4. Proprietary Fund:

The Proprietary Fund is the fund used to account for all financial resources relating to the Wastewater Department. The generally accepted accounting principles applicable are those similar to businesses in the private sector.

4. Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied:

a. Accrual:

Governmental activities in the government-wide financial statements and fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

b. Modified Accrual:

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e. both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

**TOWN OF SEARSPORT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D):

5. Financial Statement Amounts

a. Cash and Cash Equivalents:

The Town has defined cash and cash equivalents to include cash on hand, demand deposits, and cash with fiscal agents. Statutes authorize the Treasurer of the Town, as directed by the municipal officers, to invest all municipal funds, including reserve and trust funds, to the extent that the terms of the instrument, order, or article creating the fund do not prohibit the investment, in financial institutions as described in Section 5706 MRSA and securities as described in Sections 5711 through 5717 MRSA.

b. Investments:

Investments, including deferred compensation and pension funds, are stated at fair value (quoted market price or the best available estimate).

c. Capital Assets:

Capital assets purchased or acquired with an original cost of \$2,000.00 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings	20-50 Years
Machinery and Equipment	5-10 Years
Improvements	10-20 Years
Infrastructure	10-50 Years

d. Revenues:

Substantially, all governmental fund revenues are accrued. Property taxes are billed and collected within the same period in which the taxes are levied. In applying GASB No. 33 to grant revenues the provider recognizes liabilities and expenses and the recipient recognizes receivables and revenue when the applicable eligibility requirements, including time requirements, are met. Resources transmitted before the eligibility requirements are met are reported as advances by the provider and deferred revenue by the recipient.

e. Expenditures:

Expenditures are recognized when the related fund liability is incurred.

**TOWN OF SEARSPORT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D):

5. Financial Statement Amounts (Cont'd)

f. Compensated Absences:

The Town accrues accumulated unpaid vacation and sick leave and associated employee-related costs when earned (or estimated to be earned) by the employee. The noncurrent portion (the amount estimated to be used in subsequent fiscal years) for governmental funds is maintained separately and represents a reconciling item between the fund and government-wide presentations.

g. Use of Estimates:

The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

h. Fund Balance:

In accordance with GASB Statement No. 54, the Town employs terminology and classifications for fund balance items as follows:

Nonspendable fund balances include amounts that are not expected to be converted to cash, or that are legally required to be maintained intact. The fund balance of the Town's Cemetery Perpetual Care Fund is classified as nonspendable.

Restricted fund balances are amounts that can be used only for specific purposes because of legislation or restrictions imposed by donors. The school budget carryforward amount and the fund balances of the Special Revenue Funds are classified as restricted.

Committed fund balances are amounts that can be used only for specific purposes because of a formal action taken by town government. Budget carryforward amounts (other than the school budget) and the fund balances in the Capital Projects Fund and the Cemetery Maintenance Fund are in this category.

Unassigned fund balance are all amounts in the General Fund that are not assigned to another category. Only the General Fund can have an unassigned fund balance.

NOTE B - CASH AND INVESTMENTS:

Cash

The Town's cash is categorized to give an indication of the level of risk assumed by the Town at year end. These Categories are defined as follows:

Category #1 - Insured or collateralized with securities held by the Town or by its agent in the Town's name.

**TOWN OF SEARSPORT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014**

NOTE B - CASH AND INVESTMENTS (CONT'D):

Category #2 - Collateralized with securities held by the pledging financial institution's trust department or agent in the Town's name.

Category #3 - Uncollateralized (This includes any bank balance that is collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the Town's name.)

ACCOUNT TYPE	CARRYING AMOUNT	BANK BALANCE	CATEGORY		
			#1	#2	#3
Interest Bearing Accounts	\$ 25,710.03	\$ 1,041,683.34	\$ 239,941.97	\$ 801,741.37	\$
Non-Interest Bearing Accounts	794,598.98	10,058.03	10,058.03		
	<u>\$ 820,309.01</u>	<u>\$ 1,051,741.37</u>	<u>\$ 250,000.00</u>	<u>\$ 801,741.37</u>	<u>\$</u>

Investments

The Town's investments are categorized to give an indication of the level of risk assumed by the Town at year end. These categories are defined as follows:

Category #1 - Investments that are insured or registered, or securities held by the Town or its agent in the Town's name.

Category #2 - Uninsured and unregistered investments with securities held by the Counterparty's trust department or agent in the Town's name.

Category #3 - Uninsured and unregistered investments with securities held by the Counterparty, or by its trust department or agent but not in the Town's name.

INVESTMENT TYPE	CARRYING AMOUNT	FAIR VALUE	CATEGORY		
			#1	#2	#3
Money Market	\$ 528,512.69	\$ 528,512.69	\$ 528,512.69	\$	\$
Treasury Bonds	1,237,149.30	1,237,149.30	1,237,149.30		
	<u>\$ 1,765,661.99</u>	<u>\$ 1,765,661.99</u>	<u>\$ 1,765,661.99</u>	<u>\$</u>	<u>\$</u>

NOTE C - ACCOUNTS RECEIVABLE:

Accounts Receivable consist of the following:

State of Maine - Homestead Reimbursement	\$ 27,061.00
State of Maine - Septic Grant	3,262.50
Ambulance Fees	33,701.85
Miscellaneous	10,585.65
Wastewater Department	77,333.35
	<u>\$ 151,944.35</u>

**TOWN OF SEARSPORT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014**

NOTE D - LONG-TERM DEBT:

The following is a summary of note transactions of the Town for the year ended December 31, 2014:

	BALANCE 1/1/14	ADDITIONS	REDUCTIONS	BALANCE 12/31/14
General Fund:				
United States Department of Agriculture - Sewer Loan	\$ 417,686.75	\$	\$ 12,545.20	\$ 405,141.55
United States Department of Agriculture - Sewer Loan	149,713.95		4,249.16	145,464.79
Wells Fargo Equipment Finance - Ambulance Loan	48,610.00		9,098.04	39,511.96
	<u>\$ 616,010.70</u>	<u>\$</u>	<u>\$ 25,892.40</u>	<u>\$ 590,118.30</u>

Long-Term Debt as of December 31, 2014 is as follows:

United States Department of Agriculture - Sewer Loan This note is for 30 years with annual payments of \$30,819.00. Interest at a rate of 4.375% is payable annually.	\$ 405,141.55
United States Department of Agriculture - Sewer Loan This note is for 30 years with annual payments of \$10,612.00. Interest at a rate of 4.25% is payable annually.	145,464.79
Wells Fargo Equipment Finance - Ambulance Loan This note is for 5 years with annual payment of \$10,752.07. Interest at a rate of 3.454% is payable annually.	<u>39,511.96</u> <u>\$ 590,118.30</u>

The annual requirements to amortize notes payable as of December 31, 2014 follows:

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2015	\$ 26,895.05	\$ 25,288.02	\$ 52,183.07
2016	28,012.38	24,200.69	52,213.07
2017	29,114.05	23,069.02	52,183.07
2018	30,292.48	21,890.59	52,183.07
2019	20,766.00	20,665.00	41,431.00
2020-2024	118,170.00	88,985.00	207,155.00
2025-2029	146,164.00	60,991.00	207,155.00
2030-2034	180,601.55	26,365.00	206,966.55
2035-2039	10,102.79	864.00	10,966.79
	<u>\$ 590,118.30</u>	<u>\$ 292,318.32</u>	<u>\$ 882,436.62</u>

**TOWN OF SEARSPORT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014**

NOTE E - SHORT-TERM DEBT:

The Town of SearSPORT obtained a Tax Anticipation Note on March 25, 2014 for \$1,200,000.00 due in full on December 31, 2014. Interest was at a rate of .79% based on a 30/360-day year. The note was paid off on December 19, 2014.

NOTE F - GENERAL FUND BUDGET:

The Town operates on a net budget as compared with a gross budget. All revenues are not estimated, but are credited to the particular operating account. Certain revenues are dedicated for particular purposes by vote of the townspeople at the annual town meeting or at special town meetings.

At the annual town meeting, held in March of each year, the townspeople vote on various articles on which amounts for appropriations have been recommended by the Board of Selectmen and/or the Budget Committee.

NOTE G - ASSIGNED FOR OTHER PURPOSES:

Historically, the townspeople vote to carry certain departmental unexpended balances forward to the following year for expenditure. This is usually in lieu of additional appropriations in any particular account.

Public Works	\$475,000.00
Miscellaneous	650.00
Video System	<u>15,057.00</u>
	<u>\$490,707.00</u>

NOTE H - DEFERRED REVENUE:

Deferred Revenue consists of the following:

Prepaid 2015 Taxes	<u>\$ 3,720.27</u>
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NOTE I - EXPENDITURES IN EXCESS OF APPROPRIATIONS:

During the year expenditures exceeded total revenue and appropriations in the following general fund categories:

<u>FUNCTION</u>	<u>REVENUE AND APPROPRIATION</u>	<u>EXPENDITURES</u>	<u>VARIANCE</u>
Revenue Sharing	\$ 137,173.99	\$ 140,000.00	\$ (2,826.01)
Abatements and Supplemental Taxes	\$	\$ 14,942.78	\$ (14,942.78)
Transfer Station	\$ 189,847.04	\$ 194,037.39	\$ (4,190.35)
County Tax	\$ 422,508.00	\$ 422,508.01	\$ (0.01)
Miscellaneous	\$ 34,320.05	\$ 48,160.65	\$ (13,840.60)
Homestead	\$ 89,594.61	\$ 89,595.42	\$ (0.81)
Hydrant Rental	\$ 193,785.00	\$ 193,788.00	\$ (3.00)
Highways and Streets	\$ 404,875.00	\$ 466,768.50	\$ (61,893.50)
State Highway Funds	\$ 57,744.00	\$ 60,000.00	\$ (2,256.00)

**TOWN OF SEARSPORT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014**

NOTE I - EXPENDITURES IN EXCESS OF APPROPRIATIONS (CONT'D):

Historically, the Town has not appropriated funds for the abatelements, but rather funds the expenditure through other unappropriated revenues or unappropriated surplus. The overdraft in Revenue Sharing was due to revenues not meeting budgeted expectations.

NOTE J - REVENUE RECOGNITION - PROPERTY TAXES:

The Town's property tax for the current year was levied July 17, 2014 on the assessed value listed as of April 1, 2014 for all taxable real and personal property located in the Town. Taxes were due on September 2, 2014 with interest at 5.0% per annum on part thereof commencing October 8, 2014. Liens are filed on any real property where taxes remain unpaid between eight and twelve months after the levy date.

The National Council on Governmental Accounting (N.C.G.A.) Interpretation No. 3 requires that property tax revenue be recognized only to the extent it will be collected within 60 days following the year end. The deferred tax revenue shown on the balance sheet represents property taxes not expected to be collected within 60 days after the year end.

Property taxes are recognized when they become available. Available includes those taxes expected to be collected within 60 days after year end as stated above. Delinquent taxes are considered fully collectible and therefore no allowance for uncollectible taxes is provided.

NOTE K - INTEREST COST INCURRED:

During the current year, the Town incurred interest costs totaling \$30,304.48 which was charged as an expense to various operating accounts.

NOTE L - RETIREMENT PLAN:

Description of the Plan - The Town contributes to the Maine Public Employees Retirement System Consolidated Plan, a cost sharing multiple-employer retirement system established by the Maine State Legislature. The Maine Public Employees Retirement System provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The authority to establish and amend benefit provisions rests with the State Legislature. The Maine Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Consolidated Plan. That report may be obtained by writing to Maine Public Employees Retirement System, 46 State House Station, Augusta, Maine 04333-0046 or by calling 1-800-451-9800.

Funding Policy - Plan members are required to contribute 7.0% of their annual covered salary and the Town is required to contribute an actuarially determined rate. The current rate is 4.1% of annual covered payroll. The contribution rates of the plan members and the Town are established and may be amended by the Maine State Retirement System Board of Trustees. The Town's contributions to the Maine Public Employees Retirement System Consolidated Plan for the year ended December 31, 2014 was \$13,889.20.

Unfunded Actuarial Liability - Upon joining the consolidated plan, the Town's initial unfunded unpooled actuarial liability (IUUAL) was calculated. The IUUAL represents the remaining amount of the pension liability upon transitioning to the consolidated plan from a participating local district (PLD). The Town's IUUAL at the date of transition is being amortized over a period of 10 years. At June 30, 2013, latest date available, the Town has paid the complete IUUAL liability.

**TOWN OF SEARSPORT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014**

NOTE M - RISK MANAGEMENT:

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. All significant losses are covered by commercial insurance. There has been no significant reduction in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

NOTE N - PROPERTY, PLANT, AND EQUIPMENT:

The following is a summary of changes in fixed assets at December 31, 2014:

	BALANCE JANUARY 1, 2014	ADDITIONS	DISPOSALS	BALANCE DECEMBER 31, 2014
Land and Improvements	\$ 943,073.51	\$	\$	\$ 943,073.51
Buildings	5,983,037.02	27,386.59		6,010,423.61
Equipment	901,400.58	266,151.72	20,000.00	1,147,552.30
Motor Vehicles	1,418,165.35	218,239.00	25,000.00	1,611,404.35
Infrastructure	4,458,284.59	179,465.89		4,637,750.48
Wastewater Treatment	4,722,705.92	3,354.93		4,726,060.85
	\$ 18,426,666.97	\$ 694,598.13	\$ 45,000.00	\$ 19,076,265.10
Accumulated Depreciation	(10,038,118.55)	(551,738.39)	45,000.00	(10,544,856.94)
Net Property, Plant, and Equipment	<u>\$ 8,388,548.42</u>	<u>\$ 142,859.74</u>	<u>\$</u>	<u>\$ 8,531,408.16</u>

Depreciation expense for the period totaled \$551,738.39. Of that amount, \$16,387.88 was for Administration, \$234,516.14 was for Public Works, \$95,573.56 was for Public Safety, \$5,046.70 was for the Transfer Facility, \$2,838.86 was for Recreation and Cultural, and \$197,375.25 was for Wastewater.

NOTE O - OVERLAPPING DEBT:

The Town of Searsport is situated in Waldo County and is therefore subject to annual assessment of its proportional share of county expenses. There is no long-term debt outstanding in Waldo County, for which the Town of Searsport would be proportionally responsible in the event the County defaulted.

The Town of Searsport is a participant in Regional School Unit 20 (RSU #20) and is subject to annual assessment of its proportional share of school expenses. Long-term debt outstanding in RSU #20 for which the Town of Searsport would be proportionally responsible in the event the school defaulted is approximately \$12,014,970.00 at June 30, 2014. The Town of Searsport's share would be approximately \$1,534,311.00.

**TOWN OF SEARSPORT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014**

NOTE P - INTERFUND RECEIVABLES AND PAYABLES:

As of December 31, 2014, interfund loans receivable and payable were as follows:

FUND	INTERFUND RECEIVABLE	INTERFUND PAYABLE
General Fund	\$ 297,287.40	\$ 49,803.12
Wastewater		188,387.35
Capital Reserves		108,900.05
Special Revenues	45,610.87	
Trust Funds	4,192.25	
	<u>\$ 347,090.52</u>	<u>\$ 347,090.52</u>

The purpose of interfund loans is to charge revenues and expenditures to the appropriate fund when that activity is accounted for through the centralized checking account. The balances represent each fund's portion of the centralized checking account.

NOTE Q - SUBSEQUENT EVENTS:

As of February 10, 2015, management has reviewed events after December 31, 2014 and there were no material subsequent events requiring disclosure.

**TOWN OF SEARSPORT
STATEMENTS OF NET POSITION
DECEMBER 31, 2014 AND 2013**

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	2014 TOTAL	2013 TOTAL
ASSETS				
CURRENT ASSETS:				
Cash (Note B)	\$ 794,598.98	\$ -	\$ 794,598.98	\$ 338,071.59
Accounts Receivable (Note C)	80,819.00	77,333.35	158,152.35	195,283.06
Taxes Receivable	523,395.64		523,395.64	551,749.21
Tax Licenses	197,153.04		197,153.04	154,772.32
Tax Acquired Property	2,295.00		2,295.00	2,295.00
Prepaid Expenses	10,752.07		10,752.07	
Investments	932,284.04	75,661.91	1,007,945.95	1,475,484.83
Due From Other Funds	342,898.37		342,898.37	184,778.51
Total Current Assets	\$ 2,884,198.04	\$ 152,995.26	\$ 3,037,193.30	\$ 2,902,434.52
PROPERTY, PLANT, AND EQUIPMENT (NOTE M):				
Land and Improvements	\$ 888,490.51	\$ 54,583.00	\$ 943,073.51	\$ 943,073.51
Buildings	2,709,410.34	3,301,013.27	6,010,423.61	5,983,037.82
Equipment	998,250.00	152,657.23	1,150,907.23	901,400.58
Motor Vehicles	1,611,404.35		1,611,404.35	1,418,165.35
Infrastructure	4,637,750.48		4,637,750.48	4,458,284.59
Wastewater Treatment		4,722,705.93	4,722,705.92	4,722,705.92
Total Property, Plant, and Equipment	\$ 10,845,305.68	\$ 8,230,959.42	\$ 19,076,265.10	\$ 18,426,668.97
Less: Accumulated Depreciation	6,008,070.10	4,536,786.84	10,544,856.94	10,038,118.55
Net Property, Plant, and Equipment	\$ 4,837,235.58	\$ 3,694,172.58	\$ 8,531,408.16	\$ 8,388,548.42
Total Assets	\$ 7,721,433.62	\$ 3,847,167.84	\$ 11,568,601.46	\$ 11,290,982.94
LIABILITIES AND NET POSITION				
CURRENT LIABILITIES				
Bonds Payable (Note D)	\$ -	\$ 17,518.00	\$ 17,518.00	\$ 16,790.00
Note Payable (Note D)	9,377.05		9,377.05	9,098.04
Accounts Payable - Trade	41,995.51		41,995.51	11,674.16
Due To Other Funds	158,703.17	188,387.35	347,090.52	184,393.77
Accrued Interest		1,442.76	1,442.76	1,484.94
Accrued Wages	131,576.66		131,576.66	122,462.68
Deferred Tax Revenue (Note H)	3,720.27		3,720.27	5,401.50
Total Current Liabilities	\$ 345,372.66	\$ 207,348.11	\$ 552,730.77	\$ 351,305.09
LONG-TERM LIABILITIES:				
Bonds Payable - Net of Current Portion (Note D)	\$ -	\$ 533,088.34	\$ 533,088.34	\$ 550,610.70
Note Payable - Net of Current Portion (Note D)	30,134.91		30,134.91	39,511.96
Total Long-Term Liabilities	\$ 30,134.91	\$ 533,088.34	\$ 563,223.25	\$ 590,122.66
Total Liabilities	\$ 375,507.57	\$ 740,436.45	\$ 1,115,954.02	\$ 941,427.75
NET POSITION:				
Net Invested in Capital Assets	\$ 4,797,723.62	\$ 3,143,566.24	\$ 7,941,289.86	\$ 7,772,537.72
Restricted for:				
Capital Projects	823,383.99		823,383.99	1,345,384.25
Assigned for Other Purposes	536,317.87		536,317.87	115,825.64
Unassigned	1,188,500.57	(36,834.85)	1,151,665.72	1,115,807.58
Total Net Position	\$ 7,345,926.05	\$ 3,106,731.39	\$ 10,452,657.44	\$ 10,349,555.19
Total Liabilities and Net Position	\$ 7,721,433.62	\$ 3,847,167.84	\$ 11,568,601.46	\$ 11,290,982.94

The accompanying notes are an integral part of the financial statements.

Exhibit B

**TOWN OF SEARSPORT
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013**

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUES		NET (EXPENSE) REVENUE AND CHANGE IN NET POSITION			
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	2014 TOTAL	2013 TOTAL
Primary Government:							
Governmental Activities:							
General Government	\$ 436,463.19	\$ 41,443.23	\$ -	\$ (413,017.96)	\$ -	\$ (413,017.96)	\$ (310,796.66)
Public Assistance	15,976.42		8,591.92	(7,474.50)		(7,474.50)	(22,150.50)
Public Works	704,243.32		74,563.93	(631,721.37)		(631,721.37)	(543,806.43)
Education	2,949,910.86			(2,949,910.86)		(2,949,910.86)	(2,742,711.00)
Recreation and Cultural	110,883.34	7,969.28		(102,836.06)		(102,836.06)	(98,572.79)
Special Assessments	541,632.96			(541,632.96)		(541,632.96)	(438,553.21)
Public Safety	850,914.37		483,623.16	(368,301.21)		(368,301.21)	(727,448.70)
Unclassified	213,516.04	109,841.34		(103,674.70)		(103,674.70)	(117,086.39)
Total Governmental Activities	\$ 5,833,514.50	\$ 159,235.85	\$ 573,689.03	\$ (5,122,569.63)	\$ -	\$ (3,122,569.63)	\$ (5,209,143.68)
Business-Type Activities:							
Wastewater	447,706.47	239,464.89			(208,321.58)	(208,321.58)	(142,877.89)
Total Primary Government	\$ 6,303,300.97	\$ 398,700.74	\$ 573,689.03	\$ (5,122,569.63)	\$ (208,321.58)	\$ (3,330,891.20)	\$ (5,352,021.57)
General Revenues:							
Taxes:							
Property Taxes				\$ 4,712,883.97	\$ -	\$ 4,712,883.97	\$ 4,481,001.22
Homestead Reimbursement				89,594.61		89,594.61	88,537.39
Excise Taxes				383,843.85		383,843.85	343,248.67
Intergovernmental				218,329.99		218,329.99	217,974.53
Interest and Investment Earnings				28,815.17	681.86	29,417.03	28,211.54
Loss on Sale of Equipment							(28,831.57)
Total General Revenues				\$ 5,433,391.99	\$ 681.86	\$ 5,433,993.43	\$ 5,152,140.18
Change in Net Position							
Net Position, January 1				\$ 310,821.97	\$ (207,719.72)	\$ 103,102.25	\$ (209,881.39)
Net Position, December 31				7,035,104.88	3,314,451.11	10,349,555.19	10,649,438.58
				\$ 7,345,926.85	\$ 3,106,731.39	\$ 10,452,657.44	\$ 10,349,555.19

The accompanying notes are an integral part of the financial statements

**TOWN OF SEARSPORT
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013**

	<u>2014</u>	<u>2013</u>
GOVERNMENTAL FUND BALANCES:		
Unassigned (Schedule A-3)	\$ 764,211.21	\$ 675,741.73
Restricted:		
Committed for Capital Reserve (Schedule A-13)	823,383.99	1,345,384.25
Assigned for Other Purposes (Schedule A-4)	490,707.00	95,765.84
Special Revenue (Schedule A-14)	45,610.87	20,059.80
Total Governmental Fund Balances	<u>\$ 2,123,913.07</u>	<u>\$ 2,136,951.62</u>
 Amounts reported for governmental activities in the Statements of Net Position are different because:		
 Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	4,837,235.58	4,500,355.52
 Notes payable are not due and payable in the current period and therefore are not reported in the funds.	(39,511.96)	(48,610.00)
 Compensated absences are accrued when earned not when paid and are reported in the funds.	(131,576.66)	(122,462.68)
 Property taxes not collected within 60 days after year end are deferred as revenue in the fund financial statements. In the government-wide financial statements the revenue is income in the year it is assessed.	555,866.02	568,869.62
 Net Position of Governmental Activities (Exhibit A)	<u><u>\$ 7,345,926.05</u></u>	<u><u>\$ 7,035,104.08</u></u>

The accompanying notes are an integral part of the financial statements

TOWN OF SEARSPORT
RECONCILIATION OF THE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013

	<u>2014</u>	<u>2013</u>
Net Change in Fund Balances - Total Governmental Funds (Exhibit F)	\$ (13,038.55)	\$ (72,300.60)
Amounts reported for governmental activities in the Statements of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statements of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeds capital outlays (capital outlays exceeds depreciation).	336,880.06	(37,424.88)
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces liabilities in the Statements of Net Position.		22,616.76
Repayment of loan principal is an expenditure in the governmental funds, but the repayment reduces liabilities in the Statements of Net Position.	9,098.04	
The change in accrual for compensated absences is not recorded in the governmental fund statements (Exhibit A).	(9,113.98)	(18,013.44)
Sale of assets is reported at gross in the governmental funds, however, in the Statements of Activities the cost is shown net of accumulated depreciation.		(20,833.57)
Loan proceeds are recorded as revenue in the governmental funds, but the proceeds increase liabilities in the Statement of Net Position.		(48,610.00)
Property taxes are deferred in the fund financial statements, but in the government-wide financial statements they are recorded as income in the year they are assessed.	(13,003.60)	116,981.70
Change in Net Position of Governmental Activities	<u>\$ 310,821.97</u>	<u>\$ (57,584.03)</u>

The accompanying notes are an integral part of the financial statements

**TOWN OF SEARSPORT
BALANCE SHEETS - GOVERNMENTAL FUNDS
DECEMBER 31, 2014 AND 2013**

	GOVERNMENTAL FUND TYPES			2014 TOTAL	2013 TOTAL
	GENERAL	CAPITAL RESERVES	SPECIAL REVENUE		
ASSETS:					
Cash	\$ 794,598.98	\$ -	\$ -	\$ 794,598.98	\$ 338,071.59
Investments		932,284.04		932,284.04	1,400,424.78
Prepaid Expenses	10,752.07			10,752.07	
Taxes Receivable	523,395.64			523,395.64	551,749.21
Tax Liens	197,155.04			197,155.04	154,772.32
Tax Acquired Property	2,295.00			2,295.00	2,295.00
Accounts Receivable	80,819.00			80,819.00	110,480.55
Due From Other Funds	297,287.40		45,610.87	342,898.27	239,819.04
Total Assets	\$ 1,906,303.13	\$ 932,284.04	\$ 45,610.87	\$ 2,884,198.04	\$ 2,797,612.49
LIABILITIES, RESERVES, AND FUND BALANCE:					
Liabilities:					
Accounts Payable	\$ 41,995.51	\$ -	\$ -	\$ 41,995.51	\$ 11,674.16
Due To Other Funds	49,803.12	108,900.05		158,703.17	74,715.39
Total Liabilities	\$ 91,798.63	\$ 108,900.05	\$ -	\$ 200,698.68	\$ 86,389.75
Reserves:					
Deferred Tax Revenue	\$ 559,586.29	\$ -	\$ -	\$ 559,586.29	\$ 574,271.12
Fund Balance:					
Committed for Capital Reserves	\$ -	\$ 823,383.99	\$ -	\$ 823,383.99	\$ 1,345,384.25
Assigned for Other Purposes	490,707.00		45,610.87	536,317.87	115,825.64
Unassigned	764,211.21			764,211.21	675,741.73
Total Fund Balance	\$ 1,254,918.21	\$ 823,383.99	\$ 45,610.87	\$ 2,123,913.07	\$ 2,136,951.62
Total Liabilities, Reserves, and Fund Balance	\$ 1,906,303.13	\$ 932,284.04	\$ 45,610.87	\$ 2,884,198.04	\$ 2,797,612.49

The accompanying notes are an integral part of the financial statements

TOWN OF SEARSPORT
STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - GOVERNMENTAL FUNDS
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013

	GOVERNMENTAL FUND TYPES			2014 TOTAL	2013 TOTAL
	GENERAL	CAPITAL RESERVES	SPECIAL REVENUE		
REVENUES:					
Property Taxes	\$ 4,725,809.57	\$ -	\$ -	\$ 4,725,809.57	\$ 4,364,019.52
Excise Taxes	383,845.85			383,845.85	365,248.67
Intergovernmental Revenues	307,924.60			307,924.60	298,511.92
Recreation	7,969.28			7,969.28	11,312.78
General Government	41,445.23			41,445.23	110,343.22
General Assistance	8,501.92			8,501.92	608.22
Public Works	49,821.15	127.77	26,615.03	76,563.95	122,911.72
Public Safety	129,481.66	401.50		129,883.16	136,993.07
Miscellaneous	103,519.09	775.00	5,477.25	109,841.34	92,635.41
Interest	21,955.91	6,859.26		28,815.17	27,633.41
Homeland Security Equipment	358,740.00			358,740.00	
Total Revenues	\$ 6,139,084.26	\$ 8,163.53	\$ 32,092.28	\$ 6,179,340.07	\$ 5,530,217.94
EXPENDITURES:					
Education	\$ 2,949,910.86	\$ -	\$ -	\$ 2,949,910.86	\$ 2,742,711.00
General Government	452,137.41			452,137.41	606,036.37
Public Assistance	16,181.79			16,181.79	22,758.72
Public Works	480,696.81	235,144.70		715,841.51	591,273.91
Public Safety	753,408.68	86,455.18		839,863.86	933,915.28
Recreation and Cultural	105,543.03	1,725.00		107,268.03	112,405.09
Special Assessments	541,632.96			541,632.96	438,553.21
Miscellaneous	173,650.62	23,341.13	6,541.21	203,532.96	198,215.63
Debt Service	7,269.24			7,269.24	5,259.33
Homeland Security Equipment	358,740.00			358,740.00	
Total Expenditures	\$ 5,839,171.40	\$ 346,666.01	\$ 6,541.21	\$ 6,192,378.62	\$ 5,651,128.54
Excess of Revenues Over (Under) Expenditures	\$ 299,912.86	\$ (338,502.48)	\$ 25,551.07	\$ (13,038.55)	\$ (120,910.60)
OTHER FINANCING SOURCES (USES):					
Operating Transfers - In	\$ 475,000.00	\$ 291,502.22	\$ -	\$ 766,502.22	\$ 294,981.25
Operating Transfers - Out	(291,502.22)	(475,000.00)		(766,502.22)	(294,981.25)
Lease Proceeds				-	48,610.00
Total Other Financing Sources (Uses)	\$ 183,497.78	\$ (183,497.78)	\$ -	\$ -	\$ 48,610.00
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ 483,410.64	\$ (322,000.26)	\$ 25,551.07	\$ (13,038.55)	\$ (72,300.60)
Fund Balance, January 1	771,507.57	1,345,384.35	20,059.80	2,136,951.62	2,209,253.72
Fund Balance, December 31	\$ 1,254,918.21	\$ 823,383.99	\$ 45,610.87	\$ 2,123,913.07	\$ 2,136,951.62

TOWN OF SEARSPORT
STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND NET POSITION
WASTEWATER DEPARTMENT - ENTERPRISE
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013

	<u>2014</u>	<u>2013</u>
OPERATING REVENUES:		
Residential and Commercial Services	\$ 237,900.86	\$ 204,720.39
Interest on User Fees	1,564.03	2,452.46
Total Operating Revenues	<u>\$ 239,464.89</u>	<u>\$ 207,172.85</u>
OPERATING EXPENSES:		
Salaries and Wages	\$ 93,100.84	\$ 94,807.23
Employee Benefits	38,860.93	40,791.33
Depreciation	197,375.25	192,421.87
Insurance	1,932.25	4,002.25
Office Expenses	392.12	1,317.01
Operating Supplies	21,462.15	19,021.03
Payroll Taxes	6,588.77	6,678.19
Professional Services	8,609.26	12,183.36
Repairs and Maintenance	24,206.59	24,062.74
Sludge	3,593.57	5,046.27
Utilities	27,070.28	25,605.91
Total Operating Expenses	<u>\$ 423,192.01</u>	<u>\$ 425,937.19</u>
Net Operating Loss	<u>\$ (183,727.12)</u>	<u>\$ (218,764.34)</u>
OTHER REVENUE (EXPENSE):		
Investment Income	\$ 601.86	\$ 578.53
Interest Expense	(24,594.46)	(24,113.55)
Total Other Revenue (Expense)	<u>\$ (23,992.60)</u>	<u>\$ (23,535.02)</u>
Net Loss	<u>\$ (207,719.72)</u>	<u>\$ (242,299.36)</u>
Add: Depreciation on Assets Acquired with Contributions in Aid of Construction	160,570.12	160,570.12
Change in Net Position	<u>\$ (47,149.60)</u>	<u>\$ (81,729.24)</u>
Net Position, January 1	<u>282,023.39</u>	<u>363,752.63</u>
Net Position, December 31	<u>\$ 234,873.79</u>	<u>\$ 282,023.39</u>

The accompanying notes are an integral part of the financial statements

**TOWN OF SEARSPORT
STATEMENTS OF CASH FLOWS
WASTEWATER DEPARTMENT - ENTERPRISE
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013**

	<u>2014</u>	<u>2013</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from Users	\$ 238,834.26	\$ 209,052.82
Payment to Employees	(93,100.84)	(94,807.23)
Payment to Vendors	(132,715.92)	(138,708.09)
Payment on Bonds	(41,431.00)	(41,431.00)
Cash Transfer from Town	31,768.43	86,573.40
Net Cash Provided by Operating Activities	<u>\$ 3,354.93</u>	<u>\$ 20,679.90</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of Property, Plant, and Equipment	(3,354.93)	(20,679.90)
Increase (Decrease) in Cash	<u>\$ -</u>	<u>\$ -</u>
Cash Balance, January 1	<u>\$ -</u>	<u>\$ -</u>
Cash Balance, December 31	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
Cash Paid for:		
Interest	\$ 24,636.64	\$ 25,335.71

The accompanying notes are an integral part of the financial statements

Exhibit I

**TOWN OF SEARSPORT
STATEMENTS OF FIDUCIARY NET POSITION
NONEXPENDABLE TRUST FUNDS
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013**

	<u>WORTHY POOR FUNDS</u>	<u>CEMETERY FUNDS</u>	<u>FIRE DEPARTMENT</u>	<u>CARVER LIBRARY</u>	<u>2014 TOTAL</u>	<u>2013 TOTAL</u>
ASSETS:						
Cash (Note B)	\$ -	\$ 25,710.03	\$ -	\$ -	\$ 25,710.03	\$ 25,697.18
Investments	319,378.94	422,490.55	13,946.25	7,803.98	763,619.72	756,428.39
Due From General Fund	6,346.86	2,075.00			8,421.86	4,973.26
Total Assets	<u>\$ 325,725.80</u>	<u>\$ 450,275.58</u>	<u>\$ 13,946.25</u>	<u>\$ 7,803.98</u>	<u>\$ 797,751.61</u>	<u>\$ 787,098.83</u>
LIABILITIES:						
Due To Other Funds	\$ 2,229.61	\$ -	\$ 2,000.00	\$ -	\$ 4,229.61	\$ 358.00
NET POSITION:						
Nonexpendable Trust Funds	\$ 134,017.25	\$ 232,874.99	\$ 4,498.93	\$ 7,256.66	\$ 378,647.83	\$ 377,872.73
Restricted Trust Income	189,478.94	217,400.59	7,447.32	547.32	414,874.17	408,868.10
Total Net Position	<u>\$ 323,496.19</u>	<u>\$ 450,275.58</u>	<u>\$ 11,946.25</u>	<u>\$ 7,803.98</u>	<u>\$ 793,522.00</u>	<u>\$ 786,740.83</u>
Total Liabilities and Net Position	<u>\$ 325,725.80</u>	<u>\$ 450,275.58</u>	<u>\$ 13,946.25</u>	<u>\$ 7,803.98</u>	<u>\$ 797,751.61</u>	<u>\$ 787,098.83</u>

Exhibit J

**STATEMENTS OF CHANGES IN FIDUCIARY NET POSITION
NONEXPENDABLE TRUST FUNDS
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013**

	<u>WORTHY POOR FUNDS</u>	<u>CEMETERY FUNDS</u>	<u>FIRE DEPARTMENT</u>	<u>CARVER LIBRARY</u>	<u>2014 TOTAL</u>	<u>2013 TOTAL</u>
REVENUES:						
Interest	\$ 5,325.57	\$ 7,067.42	\$ 232.59	\$ 130.39	\$ 12,755.97	\$ 13,897.36
Cemetery Lot Sales		1,150.00			1,150.00	925.00
Contributions	2,298.60				2,298.60	4,048.26
Capital Gains/Losses	(660.57)	(1,531.82)	(33.03)	(36.38)	(2,261.80)	(3,193.97)
Unrealized Appreciation	(173.73)	(226.28)	(7.57)	(4.12)	(411.70)	(11,387.13)
Total Revenues	<u>\$ 6,789.87</u>	<u>\$ 6,459.32</u>	<u>\$ 191.99</u>	<u>\$ 89.89</u>	<u>\$ 13,531.07</u>	<u>\$ 4,289.42</u>
EXPENSES:						
Fiduciary Fees	\$ 1,203.02	\$ 1,593.27	\$ 52.55	\$ 29.45	\$ 2,878.29	\$ 2,730.48
Worthy Poor Equipment	1,871.61		2,000.00		1,871.61	358.00
Total Expenses	<u>\$ 3,074.63</u>	<u>\$ 1,593.27</u>	<u>\$ 2,052.55</u>	<u>\$ 29.45</u>	<u>\$ 6,749.90</u>	<u>\$ 3,088.48</u>
Net Income (Loss)	<u>\$ 3,715.24</u>	<u>\$ 4,866.05</u>	<u>\$ (1,860.56)</u>	<u>\$ 60.44</u>	<u>\$ 6,781.17</u>	<u>\$ 1,200.94</u>
Net Position, January 1	<u>319,780.95</u>	<u>445,409.53</u>	<u>13,806.81</u>	<u>7,743.54</u>	<u>786,740.83</u>	<u>785,539.89</u>
Net Position, December 31	<u>\$ 323,496.19</u>	<u>\$ 450,275.58</u>	<u>\$ 11,946.25</u>	<u>\$ 7,803.98</u>	<u>\$ 793,522.00</u>	<u>\$ 786,740.83</u>

The accompanying notes are an integral part of the financial statements

**TOWN OF SEARSPORT
STATEMENTS OF CASH FLOWS
FIDUCIARY FUND TYPE - NONEXPENDABLE TRUST FUNDS
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013**

	<u>2014</u>	<u>2013</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Interest on Investments	\$ 12,755.97	\$ 13,897.26
Cash Received for Trust Funds		3,209.79
Cash Paid for Investment Services	(2,878.29)	(2,730.48)
Cash Paid for Worthy Poor		(1,021.61)
 Net Cash Provided by Operating Activities	 <u>\$ 9,877.68</u>	 <u>\$ 13,354.96</u>
 CASH FLOWS FROM INVESTING ACTIVITIES:		
Net Purchase of Investments in Pooled Account	(9,864.83)	(13,341.46)
 Increase in Cash	 <u>\$ 12.85</u>	 <u>\$ 13.50</u>
Cash Balance, January 1	25,697.18	25,683.68
Cash Balance, December 31	<u>\$ 25,710.03</u>	<u>\$ 25,697.18</u>

The accompanying notes are an integral part of the financial statements

**TOWN OF SEARSPORT
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2014**

	ORIGINAL AND FINAL BUDGET	ACTUAL
REVENUES:		
Property Taxes	\$ 4,727,748.75	\$ 4,725,809.57
Excise Taxes	338,000.00	383,845.85
Intergovernmental Revenues	310,687.77	307,924.60
Recreation and Cultural	8,000.00	7,969.28
General Government	45,900.00	41,445.23
General Assistance	5,000.00	8,501.92
Public Works	63,000.00	49,821.15
Public Safety	134,700.00	129,481.66
Miscellaneous	99,000.00	103,589.09
Interest		21,955.91
Homeland Security Equipment		358,740.00
Total Revenues	\$ 5,732,036.52	\$ 6,139,084.26
EXPENDITURES:		
Education	\$ 2,949,910.00	\$ 2,949,910.86
General Government	505,470.00	452,137.41
Public Assistance	25,969.00	16,181.79
Public Works	423,050.00	480,696.81
Public Safety	755,413.00	753,408.68
Recreation and Cultural	106,820.00	105,543.03
Special Assessments	514,402.14	541,632.96
Miscellaneous	179,877.00	173,650.62
Debt Service	10,000.00	7,269.24
Homeland Security Equipment		358,740.00
Total Expenditures	\$ 5,470,911.14	\$ 5,839,171.40
Excess of Revenues Over Expenditures	\$ 261,125.38	\$ 299,912.86
OTHER FINANCING SOURCES (USES):		
Operating Transfers - Out	\$ (406,287.89)	\$ (291,502.22)
Operating Transfers - In		478,000.00
Total Other Financing Sources (Uses)	\$ (406,287.89)	\$ 186,497.78
Excess of Revenues and Other Sources Over (Under)		
Expenditures and Other Uses	\$ (145,162.51)	\$ 486,410.64
Fund Balance, January 1	771,507.57	771,507.57
Fund Balance, December 31	\$ 626,345.06	\$ 1,257,918.21

TOWN OF SEARSPORT
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

Cash Balance, January 1, 2014

\$ 338,071.59

ADD: CASH RECEIPTS:

Property Tax Collections:

Current Year

\$ 4,205,849.54

Prior Years

487,525.78

Prepayments

3,720.27

Total Property Tax Collections

\$ 4,697,095.59

Excise Taxes

383,845.85

Departmental (Schedule A-4)

365,314.39

Temporary Loans

1,200,000.00

State Revenue Sharing

137,173.99

State Highway Funds

44,904.00

Homestead Reimbursement

62,533.61

Accounts Receivable

43,195.70

State Fees

8,671.25

Payroll Withholdings

4,895.90

Special Revenue Funds

28,551.07

Trust Fund Receipts

3,448.60

Jenny Lawrence Trust Funds

796.63

Transfer from Capital Reserves

475,000.00

Wastewater Revenue

246,934.05

Total Cash Receipts

7,702,360.63

Total Cash Available

\$ 8,040,432.22**LESS: CASH DISBURSEMENTS:**

Departmental (Schedule A-4)

\$ 5,424,951.58

Repayment of Temporary Loans

1,200,000.00

Accounts Payable

5,717.65

State Fees

5,693.40

Payroll Withholdings

263.11

Prepayments

10,752.07

Transfer to Capital Reserves

257,750.00

Capital Reserve Expenses

65,434.50

Trust Account Expenses

3,871.61

Wastewater Expense

270,602.69

Jenny Lawrence Expense

796.63

Total Cash Disbursements

7,245,833.24

Cash Balance, December 31, 2014

\$ 794,598.98

**TOWN OF SEARSPORT
STATEMENT OF CHANGES IN UNAPPROPRIATED SURPLUS
FOR THE YEAR ENDED DECEMBER 31, 2014**

Unappropriated Surplus, January 1, 2014		\$ 675,741.73
INCREASE:		
Operating Account Balances Lapsed - Net (Schedule A-4)	\$ 78,465.88	
Decrease in Deferred Property Taxes	<u>13,003.60</u>	
		<u>91,469.48</u>
Total Available		\$ <u>767,211.21</u>
DECREASE:		
EMA Lapsed in Prior Year		<u>3,000.00</u>
Unappropriated Surplus, December 31, 2014		<u><u>\$ 764,211.21</u></u>

Schedule A-1

TOWN OF BEARPORT
STATEMENT OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2014

	BALANCE FORWARD 12/31/13	APPROPRIATIONS	CASH RECEIPTS	OTHER CREDITS	TOTAL	CASH DISBURSED	OTHER CHARGES	UNCOMPLETED PROJECTS (WARRANT)	BALANCE FORWARD 12/31/14
SPECIAL ASSIGNMENTS									
Blotting	\$ 4,711.67	\$ 2,341,718.00	\$ -	\$ -	\$ 2,346,429.67	\$ 2,347,918.06	\$ -	\$ 4,746.83	\$ -
County Tax		422,308.00			422,308.00	422,308.01		(N/A)	
County		4,325.38			4,325.38			4,325.38	
TSP Planning		51,944.64			51,944.64	51,944.64			
	<u>\$ 90,981.71</u>	<u>\$ 2,799,991.02</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,890,976.73</u>	<u>\$ 2,822,170.71</u>	<u>\$ 37,441.64</u>	<u>\$ 40,817.59</u>	<u>\$ -</u>
GENERAL GOVERNMENT									
Salaries	\$ -	\$ 4,528.00	\$ -	\$ 72.14	\$ 4,600.14	\$ 4,613.22	\$ 244.83	\$ -	\$ -
Manager		64,800.00		1,308.13	66,108.13	66,000.13			
Administration		179,123.00			179,123.00	179,296.97	338.14	1,187.89	
Civil Enforcement		24,918.00			24,918.00	25,263.77		204.23	
Statistical Plan		18,100.00			18,100.00	18,204.30	1,119.10	1,004.30	
Community Legal		94,101.00			94,101.00	93,376.43		1,804.37	
Health		2,500.00	2,762.00		5,262.00	5,044.54	2,200.00	1,700.00	
Animal Control		2,000.00	2,207.00		4,207.00	4,276.39	2,000.00	1,800.00	
Town Office		12,500.00		245.77	12,745.77	12,745.77			
Assess		62,370.00			62,370.00	62,370.72		42,944.38	
Information			34,236.82		34,236.82	34,236.82	40,000.00	(11,800.00)	
Information				89,344.42	89,344.42	89,344.42	91,971.42	(800.00)	
State Revenue Sharing				117,375.99	117,375.99		140,000.00	(22,624.01)	
Planning Board		2,300.00	1,411.19		3,711.19	3,711.19		1,700.00	
Approach Board		300.00			300.00		1,400.00	(1,100.00)	
Advocates and Supplemental Town							1,542.70	(1,542.70)	
Interest			21,053.91		21,053.91			21,053.91	
RETS			87,136.00		87,136.00	87,136.00		87.00	
	<u>\$ -</u>	<u>\$ 479,270.00</u>	<u>\$ 142,390.14</u>	<u>\$ 229,756.14</u>	<u>\$ 849,416.28</u>	<u>\$ 849,416.21</u>	<u>\$ 144,000.00</u>	<u>\$ 14,270.34</u>	<u>\$ -</u>
PUBLIC SAFETY									
Police	\$ -	\$ 238,349.00	\$ 6,841.00	\$ -	\$ 245,190.00	\$ 245,000.00	\$ 2,500.00	\$ 1,000.00	\$ -
Public Safety Building		27,000.00		1,412.36	28,412.36	28,170.01	1,000.00		
Fire Department		74,500.00	670.42	2,131.72	77,302.14	76,345.14	2,951.00		
Street Lights		23,000.00		4,214.72	27,214.72	26,274.06	1,441.00		
Hydrant Maint		171,704.00			171,704.00	171,700.00		(3.00)	
Emergency Management		8,000.00		3,770.00	11,770.00	10,000.00	1,000.00		
Ambulance		100,000.00	60,300.00		160,300.00	160,200.00		100.00	
	<u>\$ -</u>	<u>\$ 775,553.00</u>	<u>\$ 67,711.42</u>	<u>\$ 47,217.14</u>	<u>\$ 890,481.56</u>	<u>\$ 882,215.11</u>	<u>\$ 5,401.00</u>	<u>\$ 1,100.00</u>	<u>\$ -</u>
PUBLIC WORKS									
Town Street Project	\$ -	\$ -	\$ -	\$ 472,000.00	\$ 472,000.00	\$ -	\$ -	\$ -	\$ 472,000.00
Highway and Streets		422,300.00	1,575.00		423,875.00	423,331.00	32,000.00	(42,000.00)	
Public Works		1,500.00	2,542.13		4,042.13	3,900.00	2,000.00	2,142.13	
State Highway Funds		11,500.00		84,904.00	96,404.00	97,000.00	60,000.00	(2,596.00)	
Road Bank		4,000.00			4,000.00			4,000.00	
	<u>\$ 11,500.00</u>	<u>\$ 439,300.00</u>	<u>\$ 4,117.13</u>	<u>\$ 876,904.00</u>	<u>\$ 1,332,714.13</u>	<u>\$ 1,323,331.00</u>	<u>\$ 94,000.00</u>	<u>\$ 17,546.13</u>	<u>\$ -</u>

**TOWN OF SEASIDE
STATEMENT OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2014**

	BALANCE FORWARD 1/1/14	APPROPRIATIONS	CASH RECEIPTS	OTHER CREDITS	TOTAL	CASH DISBURSEMENTS	OTHER DEBITED	UNAPPORTIONED REVENUES	BALANCE FORWARD 12/31/14
PUBLIC ASSISTANCE									
General Assistance	\$ -	\$ 21,000.00	\$ 8,301.53	\$ -	\$ 29,301.53	\$ 11,211.72	\$ -	\$ -	\$ 18,089.81
Habitat Office	\$ -	\$ 17,000.00	\$ 6,981.92	\$ -	\$ 23,981.92	\$ 14,821.70	\$ -	\$ -	\$ 9,160.22
RECREATION AND CULTURAL									
Recreation	\$ -	\$ 17,000.00	\$ 7,642.38	\$ 1,412.49	\$ 26,054.87	\$ 20,527.59	\$ 8,027.94	\$ -	\$ -
Library	\$ -	\$ 17,000.00	\$ 776.98	\$ -	\$ 17,776.98	\$ 17,776.98	\$ 1,191.21	\$ 2,704.76	\$ -
PORT SERVICES									
Interest on Two Antiquarian Movers	\$ -	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ 7,300.33	\$ -	\$ 2,700.00	\$ -
MISCELLANEOUS									
Township Lottery	\$ -	\$ -	\$ -	\$ 114,700.00	\$ 114,700.00	\$ -	\$ 114,700.00	\$ -	\$ -
Casualty Lot Sales	\$ 4,317.20	\$ 2,000.00	\$ 850.00	\$ 2,100.00	\$ 9,267.20	\$ 4,317.20	\$ -	\$ -	\$ 4,950.00
Museum Park		\$ 4,000.00			\$ 4,000.00	\$ 3,947.21		\$ 52.79	
Hobby Donations/Crowd		\$ 11,000.00	\$ 11,411.61		\$ 22,411.61	\$ 14,811.25		\$ 17,200.00	\$ 11,800.00
Video System	\$ 11,411.64	\$ 30,000.00			\$ 41,411.64	\$ 777.00		\$ 19,200.00	
Casualty		\$ 121,700.00	\$ 81,301.94	\$ 2,233.00	\$ 205,234.94	\$ 118,344.82		\$ 81,772.57	\$ 116,887.60
Transfer Station				\$ 111,843.83	\$ 111,843.83		\$ 111,843.83		\$ -
Cable Taxes		\$ 600.00			\$ 600.00				\$ -
Community Development		\$ 2,000.00			\$ 2,000.00				\$ -
Signage		\$ 70,000.00			\$ 70,000.00				\$ -
Social Service Agencies	\$ 14,700.00	\$ 110,000.00	\$ 101,110.00	\$ 100,000.00	\$ 325,810.00	\$ 172,950.00	\$ 100,000.00	\$ 152,860.00	\$ 172,860.00
CAPITAL RESERVES									
Auditorium	\$ -	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -
Public Works		\$ 20,000.00			\$ 20,000.00				\$ -
Road Maintenance		\$ 10,000.00			\$ 10,000.00				\$ -
Fire Department		\$ 20,000.00			\$ 20,000.00				\$ -
Police Division		\$ 2,000.00			\$ 2,000.00				\$ -
Ward Republic		\$ 20,000.00			\$ 20,000.00				\$ -
Property Evaluation		\$ 1,000.00			\$ 1,000.00				\$ -
Community Development		\$ 500.00			\$ 500.00				\$ -
Building Repair		\$ 2,000.00			\$ 2,000.00				\$ -
Computer		\$ 1,000.00			\$ 1,000.00				\$ -
Miscellaneous		\$ 1,000.00			\$ 1,000.00				\$ -
Public Safety Building Repairs		\$ 10,000.00			\$ 10,000.00				\$ -
Library		\$ 2,000.00			\$ 2,000.00				\$ -
Transfer Station		\$ 2,000.00			\$ 2,000.00				\$ -
	\$ 17,700.00	\$ 2,700,000.00	\$ 1,100,000.00	\$ 1,200,000.00	\$ 5,700,000.00	\$ 3,400,000.00	\$ 1,100,000.00	\$ 1,200,000.00	\$ 1,200,000.00

**TOWN OF SEARSPORT
VALUATION, ASSESSMENT, AND COLLECTIONS
FOR THE YEAR ENDED DECEMBER 31, 2014**

VALUATION:

Real Estate	\$205,948,155.00
Personal Property	9,842,000.00
Less: Homestead and BETE Exemption	<u>7,519,285.00</u>
	<u>\$208,270,870.00</u>

ASSESSMENT:

Valuation x Rate (\$208,270,870.00 x .02270)	\$ 4,727,748.75
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COLLECTIONS AND CREDITS:

Cash Collections	\$ 4,205,849.54
Abatements	5,928.88
Prepayments	<u>5,401.50</u>
Total Collections and Credits	4,217,179.92
2014 Taxes Receivable - December 31, 2014	<u>\$ 510,568.83</u>

COMPUTATION OF ASSESSMENT

Tax Commitment	\$ 4,727,748.75
Excise Taxes - Auto and Boat	338,000.00
State Revenue Sharing	140,000.00
Homestead Reimbursement	89,595.42
General Assistance	5,000.00
Ambulance Revenue	130,000.00
Transfer Station	80,000.00
Recreation	8,000.00
Administration	40,000.00
BETE	81,092.35
Police Revenue	1,500.00
State Road	60,000.00
Miscellaneous	<u>31,100.00</u>
	\$ 5,732,036.52

REQUIREMENTS:

Appropriations	\$ 2,261,599.00
Education	2,949,910.00
County Tax	422,508.00
TIF Financing	<u>91,894.14</u>
	5,725,911.14
Overlay	<u>\$ 6,125.38</u>

Schedule A-6

**TOWN OF SEARSPORT
RECONCILIATION OF TREASURER'S CASH BALANCE
DECEMBER 31, 2014**

Cash on Hand		\$	350.00
Bangor Savings Bank:			
General Fund Checking:			
Balance Per Bank Statement	\$	1,026,031.34	
Add: Deposits in Transit		13,237.02	
Deduct: Outstanding Checks		<u>245,019.38</u>	
Balance Per Books			794,248.98
Cash Balance, December 31, 2014		\$	<u><u>794,598.98</u></u>

Schedule A-7

**STATEMENT OF TAXES RECEIVABLE
DECEMBER 31, 2014**

	2014	2013
2014	\$ 510,568.83	\$ -
2013	2,284.38	540,890.07
2012	1,046.36	1,210.99
2011	1,935.34	2,087.42
2010	474.77	474.77
2009	1,461.52	1,461.52
2008	718.20	718.20
2007	510.31	510.31
2006	355.32	355.32
2005	453.15	453.15
2004	431.10	431.10
2003	2,336.27	2,336.27
2002	314.93	314.93
2001	170.54	170.54
2000	144.38	144.38
1999	94.30	94.30
1998	95.94	95.94
	<u>\$ 523,395.64</u>	<u>\$ 551,749.21</u>

**TOWN OF SEARSPORT
TRUST FUNDS
DECEMBER 31, 2014**

TRUST FUND INVESTMENTS

TIME DEPOSITS

Bangor Savings - Nichols Trust (Elmwood Cemetery)	\$ 20,801.43
Bangor Savings - Lawrence Trust (Gordon Cemetery)	4,908.60
Bangor Savings Investment Account	763,619.72
Due From General Fund	4,192.25
	<u>\$ 793,522.00</u>

TRUST FUND EQUITY

	<u>PRINCIPAL</u>	<u>UNEXPENDED INCOME</u>
WORTHY POOR FUNDS:		
Trust Funds:		
C. & I. Adams	\$ 3,040.55	\$ 2,174.63
A. Gilmore	1,037.96	1,441.44
N. Merryman	2,039.58	1,484.24
H. Nichols	(487.44)	577.52
J. Nichols	47,180.33	79,371.36
Heating Fuel Assistance Funds:		
L. Perry	80,953.65	103,411.75
B. & L. Colcord	252.62	1,018.00
CEMETERY FUNDS:		
Perpetual Care:		
Mount Hope Cemetery	14,650.83	2,114.40
Village Cemetery	46,879.03	15,991.31
Bowdich Cemetery	6,153.38	209.49
Elmwood Cemetery	62,789.73	34,873.31
Gordon Cemetery	30,348.65	13,311.02
Evergreen Cemetery	3,429.92	(1,130.95)
Merithew Cemetery	1,656.19	472.31
General Care:		
Evergreen Cemetery	61,367.35	122,472.08
Village Cemetery	1,220.20	11,331.35
Elmwood Cemetery	451.93	1,277.93
D. Nichols	981.94	4,119.59
L. Drew	1,472.91	6,179.38
E. Eaton	1,472.93	6,179.37
FIRE DEPARTMENT	4,498.93	7,447.32
CARVER MEMORIAL LIBRARY	7,256.66	547.32
	<u>\$ 378,647.83</u>	<u>\$ 414,874.17</u>

**TOWN OF SEARSPORT
CAPITAL RESERVE FUNDS
DECEMBER 31, 2014**

AMBULANCE FUND:

Fund Balance, January 1, 2014	\$ 6,862.71	
Add: Appropriations	10,000.00	
Interest Earned	(7.15)	
Less: Expenses Paid	<u>(10,752.07)</u>	
Fund Balance, December 31, 2014		\$ 6,103.49

PUBLIC WORKS EQUIPMENT FUND:

Fund Balance, January 1, 2014	\$ 74,632.70	
Add: Appropriations	20,000.00	
Sale of Property	127.77	
Interest Earned	555.24	
Less: Expenses Paid	<u>(14,250.00)</u>	
Fund Balance, December 31, 2014		81,065.71

ROAD MAINTENANCE FUND:

Fund Balance, January 1, 2014	\$ 63,781.26	
Add: Appropriations	150,000.00	
Interest Earned	500.49	
Less: Expenses Paid	<u>(178,898.11)</u>	
Fund Balance, December 31, 2014		35,383.64

FIRE DEPARTMENT EQUIPMENT FUND:

Fund Balance, January 1, 2014	\$ 42,235.77	
Add: Appropriations	30,000.00	
Interest Earned	437.09	
Less: Expenses Paid	<u>(50,464.11)</u>	
Fund Balance, December 31, 2014		22,208.75

PUBLIC SAFETY BUILDING FUND:

Fund Balance, January 1, 2014	\$ 11,235.30	
Add: Appropriations	10,000.00	
Interest Earned	<u>76.25</u>	
Fund Balance, December 31, 2014		21,311.55

POLICE CRUISER FUND:

Fund Balance, January 1, 2014	\$ 27,669.61	
Add: Appropriations	2,000.00	
Sale of Property	401.50	
Interest Earned	148.84	
Less: Expenses	<u>(25,239.00)</u>	
Fund Balance, December 31, 2014		4,980.95

TRANSFER FUND:

Fund Balance, January 1, 2014	\$ 9,494.20	
Add: Appropriation	2,500.00	
Interest Earned	<u>119.18</u>	
Fund Balance, December 31, 2014		12,113.38

**TOWN OF SEARSPORT
CAPITAL RESERVE FUNDS
DECEMBER 31, 2014**

WHARF FUND:

Fund Balance, January 1, 2014	\$ 23,129.51	
Add: Appropriations	20,000.00	
Interest Earned	191.98	
Less: Expenses Paid	<u>(41,996.59)</u>	
Fund Balance, December 31, 2014		\$ 1,324.90

SIDEWALK FUND:

Fund Balance, January 1, 2014	\$ 20,900.87	
Add: Appropriation	1,000.00	
Interest Earned	<u>133.80</u>	
Fund Balance, December 31, 2014		22,034.67

REVALUATION FUND:

Fund Balance, January 1, 2014	\$ 24,148.11	
Add: Appropriation	1,000.00	
Interest Earned	<u>156.63</u>	
Fund Balance, December 31, 2014		25,304.74

LIBRARY FUND:

Fund Balance, January 1, 2014	\$ 19,708.98	
Add: Appropriation	2,000.00	
Interest Earned	165.12	
Miscellaneous Income	775.00	
Less: Expenses Paid	<u>(1,725.00)</u>	
Fund Balance, December 31, 2014		20,924.10

CEMETERY FUND:

Fund Balance, January 1, 2014	\$ (6,450.34)	
Add: Appropriation	500.00	
Interest Earned	15.43	
Transfer from General Fund - Lot Sales	4,339.28	
Less: Expenses Paid	<u>(9,196.13)</u>	
Fund Balance, December 31, 2014		(10,791.76)

BUILDING FUND:

Fund Balance, January 1, 2014	\$ 13,692.26	
Add: Appropriation	5,000.00	
Interest Earned	<u>104.86</u>	
Fund Balance, December 31, 2014		18,797.12

COMPUTER FUND:

Fund Balance, January 1, 2014	\$ 5,614.42	
Add: Appropriations	1,000.00	
Interest Earned	33.45	
Less: Expense Paid	<u>(3,900.00)</u>	
Fund Balance, December 31, 2014		2,747.87

**TOWN OF SEARSPORT
CAPITAL RESERVE FUNDS
DECEMBER 31, 2014**

TIF RESERVES:

Fund Balance, January 1, 2014	\$ 307,400.10	
Add: Appropriations	32,162.94	
Interest Earned	1,669.82	
Less: Expenses Paid	<u>(10,245.00)</u>	
Fund Balance, December 31, 2014		\$ 330,987.86

DRUG FORFEITURE RESERVE ACCOUNT:

Fund Balance, January 1, 2014	\$ 2,658.46	
Add: Interest Earned	<u>49.18</u>	
Fund Balance, December 31, 2014		2,707.64

RETIREMENT RESERVE:

Fund Balance, January 1, 2014	\$ 698,670.33	
Add: Interest Earned	2,509.05	
Less: Transfer to General Fund	<u>(475,000.00)</u>	
Fund Balance, December 31, 2014		226,179.38
		<u><u>\$ 823,383.99</u></u>

Warrant Articles

For the Annual Town Meeting to be held on March 3, and March 7, 2015

To: Richard LaHaye, a Constable of Searsport, in the County of Waldo, State of Maine.

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Searsport, qualified to vote in Town affairs, to meet at the Searsport Public Safety Building, 3 Union Street, at 8:00 A.M. on Tuesday the third day of March, AD 2015, the One Hundred and Sixty Eighth Anniversary of the Town of Searsport and the Two Hundred and Thirty Ninth Anniversary of the United States of America, there and then to act upon Articles 1 and 2, AND To notify and warn said voters to meet at the Searsport High School Gym at 9:00 A.M. on Saturday, the seventh day of March, AD 2015, there and then to act upon Articles 3 through 48 inclusive.

ARTICLE 1. To choose Moderator to preside at said Town Meeting.

ARTICLE 2. Elect two (2) Selectmen and Overseers of the Poor for three (3) year term; (1) Regional School Unit 20 Board Member for a three (3) year term and nine (9) Budget Advisory Committee Members for two (2) year terms.

ARTICLE 3. To see if the town will vote to increase the property tax levy limit of \$1,639,814.98 established for Searsport by State law in the event that the municipal budget approved under the following articles will result in a tax commitment that is greater than that property tax levy limit.

ARTICLE 4. To see what sum the Town shall vote to raise and appropriate from 2015 taxes and/or appropriate from general revenues; state or federal grants or subsidies; fund balances; and/or excise taxes for the following municipal accounts for fiscal year 2015.

2015 Appropriate Request	Raised By Taxes	REVENUE	EXCISE TAX	2014 Appropriated
SELECTMEN				
\$ 6,829	\$ 6,829			\$ 6,826
		Raise and Appropriate \$6,829		
		Selectmen: 5-0-0	BAC 15-0-0	
TOWN MANAGER				
\$80,600	\$80,600			\$69,880
		Raise and Appropriate \$80,600		
		Selectmen: 5-0-0	BAC: 10-5-0	
ADMINISTRATION				
\$210,739	\$140,739	\$40,000	\$30,000	\$ 193,153
		Raise \$140,739 and Appropriate \$210,739		
		Selectmen: 5-0-0	BAC: 15-0-0	

2015 Appropriate Request	Raised By Taxes	REVENUE	EXCISE TAX	2014 Appropriated
ASSESSOR				
\$36,430	\$36,430			\$65,270
	Raise and Appropriate \$36,430			
	Selectmen: 5-0-0		BAC: 15-0-0	
TAX ANTICIPATION NOTE INTEREST				
\$10,000	\$10,000			\$10,000
	Raise and Appropriate \$10,000			
	Selectmen: 5-0-0		BAC: 15-0-0	
SELECTMEN'S CONTINGENCY				
\$20,000	\$20,000			\$20,000
	Raise and Appropriate \$20,000			
	Selectmen: 5-0-0		BAC: 15-0-0	
INSURANCE/LEGAL				
\$102,798	\$102,798			\$96,181
	Raise and Appropriate \$102,798			
	Selectmen: 5-0-0		BAC: 15-0-0	
TOWN OFFICE				
\$16,060	\$16,060			\$15,900
	Raise and Appropriate \$16,060			
	Selectmen: 5-0-0		BAC: 15-0-0	
POLICE DEPARTMENT				
\$263,386	\$261,886	\$1,500		\$250,749
	Raise \$261,886 and Appropriate \$263,386			
	Selectmen: 5-0-0		BAC: 12-3-0	
ANIMAL CONTROL				
\$5,700	\$3,700	\$2,000		\$5,600
	Raise \$3,700 and Appropriate \$5,700			
	Selectmen: 5-0-0		BAC: 15-0-0	
SHELLFISH WARDEN				
\$2,250	\$0	\$2,250		\$2,250
	Raise \$0 and Appropriate \$2,250			
	Selectmen: 5-0-0		BAC: 15-0-0	
AMBULANCE DEPARTMENT				
\$181,770	\$66,770	\$115,000		\$180,667
	Raise \$66,770 and Appropriate \$181,770			
	Selectmen: 5-0-0		BAC: 15-0-0	

2015 Appropriate Request	Raised By Taxes	REVENUE	EXCISE TAX	2014 Appropriated
FIRE DEPARTMENT				
\$79,200	\$79,000	\$200		\$74,518
	Raise \$79,000 and Appropriate \$79,200			
	Selectmen: 5-0-0		BAC: 13-0-0	
PUBLIC SAFETY BUILDINGS				
\$24,065	\$24,065			\$23,890
	Raise and Appropriate \$24,065			
	Selectmen: 5-0-0		BAC: 15-0-0	
EMERGENCY MANAGEMENT				
\$15,317	\$7,317	\$8000		\$9,304
	Raise \$7,317 and Appropriate \$15,317			
	Selectmen: 5-0-0		BAC: 15-0-0	
STREET LIGHTS				
\$24,000	\$24,000			\$22,500
	Raise and Appropriate \$24,000			
	Selectmen: 5-0-0		BAC: 14-0-0	
FIRE PROTECTION/HYDRANTS				
\$213,081	\$213,081			\$193,785
	Raise and Appropriate \$213,081			
	Selectmen: 5-0-0		BAC: 13-2-0	
PUBLIC WORKS HIGHWAY DEPARTMENT				
\$433,332	\$ 173,332	\$260,000		\$403,300
	Raise \$173,332 and Appropriate \$433,332			
	Selectmen: 5-0-0		BAC: 13-0-0	
HARBORMASTER				
\$16,825	\$10,825	\$3,000	\$3,000	\$15,750
	Raise \$10,825 and Appropriate \$16,825			
	Selectmen: 5-0-0		BAC: 13-0-0	
TRANSFER STATION				
\$112,163	\$32,163	\$80,000		\$102,790
	Raise \$32,163 and Appropriate \$112,163			
	Selectmen: 5-0-0		BAC: 13-0-0	
PHYSICAL PLANT				
\$20,600	\$20,600			\$18,100
	Raise and Appropriate \$20,600			
	Selectmen: 5-0-0		BAC: 13-0-0	

2015 Appropriate Request	Raised By Taxes	REVENUE	EXCISE TAX	2014 Appropriated
SEPTAGE DISPOSAL				
\$2,000	\$2,000			\$2,000
		Raise and Appropriate \$2,000		
	Selectmen: 5-0-0		BAC: 13-0-0	
GENERAL ASSISTANCE				
\$25,000	\$20,000	\$5,000		\$25,000
		Raise \$20,000 and Appropriate \$25,000		
	Selectmen: 5-0-0		BAC: 13-0-0	
RECREATION				
\$21,355	\$21,355	\$8,000		\$19,405
		Raise \$11,405 and Appropriate \$21,355		
	Selectmen: 5-0-0		BAC: 13-0-0	
CARVER MEMORIAL LIBRARY				
\$78,159	\$78,159			\$87,415
		Raise and Appropriate \$78,159		
	Selectmen: 5-0-0		BAC: 12-1-0	
PLANNING BOARD				
\$3,300	\$1,650	\$1,650		\$3,300
		Raise \$1,650 and Appropriate \$3,300		
	Selectmen: 5-0-0		BAC: 11-0-2	
ECONOMIC DEVELOPMENT				
\$600	\$600			\$600
		Raise and Appropriate \$600		
	Selectmen: 5-0-0		BAC: 13-0-0	
CODE ENFORCEMENT OFFICER				
\$31,254	\$27,254	\$4000		\$28,910
		Raise \$27,254 and Appropriate \$31,254		
	Selectmen: 5-0-0		BAC: 13-0-0	
BOARD OF APPEALS				
\$100	\$100			\$100
		Raise and Appropriate \$100		
	Selectmen: 5-0-0		BAC: 11-1-1	
COMMUNITY HEALTH OFFICER				
\$969	\$969			\$969
		Raise and Appropriate \$969		
	Selectmen: 5-0-0		BAC: 13-0-0	

2015 Appropriate Request	Raised By Taxes	REVENUE	EXCISE TAX	2014 Appropriated
MOSMAN PARK				
\$4,500	\$4,500	Raise and Appropriate \$4,500		\$2,000
	Selectmen: 5-0-0	BAC: 13-0-0		
HOLIDAY/SPECIAL EVENTS				
\$3,700	\$3,700	Raise and Appropriate \$3,700		\$3,700
	Selectmen: 5-0-0	BAC: 12-1-0		
HOLIDAY DECORATIONS				
\$300	\$300	Raise and Appropriate \$300		\$300
	Selectmen: 5-0-0	BAC: 12-1-0		
HISTORIC PRESERVATION				
\$1,150	\$1,150	Raise and Appropriate \$1,150		\$0
	Selectmen: 5-0-0	BAC: 12-1-0		
COMPREHENSIVE PLAN				
\$12,000	\$12,000	Raise and Appropriate \$12,000		\$0
	Selectmen: 5-0-0	BAC: 10-2-1		
VIDEO SYSTEM				
\$28,867	\$28,867	Raise \$0 and Appropriate \$28,867		\$19,000
	Selectmen: 5-0-0	BAC: 12-0-1		
CAPITAL & SPECIAL PROJECTS- ROAD BOOK/G.I.S.				
\$4,000	\$4,000	Raise and Appropriate \$4,000		\$4,000
	Selectmen: 5-0-0	BAC: 13-0-0		
AMBULANCE RESERVE				
\$10,000	\$0	\$10,000		\$10,000
	Selectmen: 5-0-0	Raise \$0 and Appropriate \$10,000 BAC: 13-0-0		
PUBLIC WORKS EQUIPMENT RESERVE				
\$20,000	\$20,000	Raise and Appropriate \$20,000		\$20,000
	Selectmen: 5-0-0	BAC: 13-0-0		

2015 Appropriate Request	Raised By Taxes	REVENUE	EXCISE TAX	2014 Appropriated
ROAD MAINTENANCE RESERVE				
\$150,000	\$45,000	\$60,000	\$45,000	\$150,000
	Raise \$45,000 and Appropriate \$150,000			
	Selectmen: 5-0-0		BAC: 13-0-0	
FIRE DEPARTMENT EQUIPMENT RESERVE				
\$30,000	\$30,000			\$30,000
	Raise and Appropriate \$30,000			
	Selectmen: 5-0-0		BAC: 13-0-0	
PUBLIC SAFETY BUILDING REPAIR				
\$15,000	\$15,000			\$10,000
	Raise and Appropriate \$15,000			
	Selectmen: 5-0-0		BAC: 13-0-0	
POLICE CRUISER RESERVE				
\$8,000	\$8,000			\$2,000
	Raise and Appropriate \$8,000			
	Selectmen: 5-0-0		BAC: 13-0-0	
WHARF REPAIR RESERVE				
\$10,000	\$10,000			\$20,000
	Raise and Appropriate \$10,000			
	Selectmen: 5-0-0		BAC: 13-0-0	
SIDEWALK REPAIR RESERVE				
\$1,000	\$ 1,000			\$1,000
	Raise and Appropriate \$1,000			
	Selectmen: 5-0-0		BAC: 13-0-0	
PROPERTY REVALUATION RESERVE				
\$1,000	\$1,000			\$1,000
	Raise and Appropriate \$1,000			
	Selectmen: 5-0-0		BAC: 13-0-0	
LIBRARY CAPITAL RESERVE				
\$ 2,000	\$2,000			\$ 2,000
	Raise and Appropriate \$ 2,000			
	Selectmen: 5-0-0		BAC: 13-0-0	
CEMETERY EQUIPMENT RESERVE				
\$2000	\$2000			\$500
	Raise and Appropriate \$2000			
	Selectmen: 5-0-0		BAC: 13-0-0	

2015 Appropriate Request	Raised By Taxes	REVENUE	EXCISE TAX	2014 Appropriated
<i>BUILDING REPAIR RESERVE</i>				
\$5,000	\$5,000			\$5,000
	Raise and Appropriate \$5,000			
	Selectmen: 5-0-0		BAC: 13-0-0	
<i>TOWN HALL COMPUTER RESERVE</i>				
\$1,000	\$1,000			\$1,000
	Raise and Appropriate \$1,000			
	Selectmen: 5-0-0		BAC: 13-0-0	
<i>TRANSFER STATION RESERVE</i>				
\$2,500	\$2,500			\$ 2,500
	Raise and Appropriate \$2,500			
	Selectmen: 5-0-0		BAC: 13-0-0	

ARTICLE 5. To see if the Town will vote to authorize the Municipal Officers to spend an amount not to exceed 3/12 of the 2015 annual budget during the period from January 1, 2016 to the completion of the 2016 Town Meeting, except those costs associated with the Public Works winter road maintenance program may, if necessary, exceed this amount.

ARTICLE 6. To see if the Town will vote to authorize the Tax Collector to accept and pay no interest on prepaid taxes not yet due or assessed.

ARTICLE 7. To see if the Town will vote to determine when the 2015 taxes shall be due and payable.
RECOMMENDED DUE DATE: September 3, 2015

ARTICLE 8. To see if the Town will vote to set the interest rate to be paid by the Town on abated taxes at 5% for the fiscal year 2015. The maximum State rate is 7% and we are recommending the minimum rate allowable at 5%.

ARTICLE 9. To see if the Town will vote to charge interest on the 2015 taxes remaining unpaid after a certain date. If so, what rate of interest and what due date?

RECOMMENDED: 5% Annual (.417 Monthly) interest starting
October 9, 2015.

ARTICLE 10. To see if the Town will vote to authorize the Selectmen to expend funds from any Town Reserve account for the following purposes: (NOTE: "major" is defined as any cost not included in a corresponding operating budget).

Ambulance Reserve – purchase of a vehicle or major repairs to existing vehicles.

Public Works Equipment Reserve – purchase of vehicles or equipment, or major repairs to existing vehicles or equipment.

Road Maintenance Reserve – costs associated with the rebuilding, resurfacing and major repair of Town Roads and shoulders.

Fire Department Equipment Reserve – purchase of vehicles or equipment, or major repairs to existing vehicles or equipment.

Public Safety Buildings Reserve – major repair/renovation of or upgrade to the Town Public Safety Building and North Fire Station.

Police Cruiser Reserve – purchase of vehicle or major repairs to existing vehicle(s).

Wastewater System Reserve – addition to or repair/replacement of the wastewater system structures, equipment, sewer lines, or anything appurtenant thereto.

Dredging Reserve – dredging of Searsport Harbor or harbor related projects.

Transfer Station Reserve – purchase or repair of disposal related vehicles, equipment, or structures; costs associated with any reconfiguration of the Transfer Station site, or relocation to a different site if required; and any other costs associated with bringing the site into compliance with Town/State/Federal regulations.

Wharf Repair Reserve – major repairs/replacement of the Town Wharf, floats, or portions thereof.

Sidewalk Repair Reserve – major rebuilding/extension or resurfacing of Town sidewalks.

Property Revaluation Reserve – costs associated with the revaluation of real and personal property within the Town.

Library Capital Repair Reserve – major repairs/renovation of the Carver Memorial Library.

Cemetery Equipment Reserve – purchase of capital equipment or major repairs to existing equipment.

Building Repair Reserve – major repair/renovation of Town Buildings.

Computer Capital Reserve – purchase or upgrade of Town computer equipment, peripherals and software necessary to Town operation.

Economic Development Reserve – for Economic Development projects and to print a business and visitors guide as needed.

TIF Revenue Reserve – Tax Increment Financing revenue to be used on approved Economic Development projects for the town.

Police Personnel Reserve – for purpose of depositing funds refunded to the town when a trained officer leaves Searsport to take a position with another department. These funds are only to be used for the purpose of training and equipping replacement officers as needed.

ARTICLE 11. To see if the Town will vote to authorize the Selectmen to dispose of surplus equipment or vehicles, crediting the respective department reserve with any proceeds.

ARTICLE 12. To see if the Town will vote to authorize the Selectmen to dispose of town-owned personal property not otherwise addressed in Article 11, with a sale value of \$3,000 or less, upon such terms and conditions, as the Selectmen shall deem advisable.

ARTICLE 13. To see if the Town will vote to authorize the Selectmen to contract for necessary services, as appropriated, under such terms and conditions as they deem advisable.

ARTICLE 14. To see if the Town will vote to authorize the Selectmen to expend funds from the Selectmen's Contingency account to meet unbudgeted, necessary expenses, or to meet an unexpected need for additional money to fund an expenditure previously authorized.

ARTICLE 15. To see if the Town will vote to authorize the Selectmen to expend funds from 2014 surplus to cover a Transfer Station department overdraft of \$3393.35 in the 2014 budget.

ARTICLE 16. To see if the Town of Searsport will appropriate up to \$ 95,780.00 from the 2015 Imery's Clay (formerly PPSA-OV) tax revenue to fulfill the year ten (10) requirement of the Town of Searsport's Credit Enhancement Contract with Imery's Clay (formerly PPSA-OV) for Tax Increment Financing to the following: Sixty-five percent of the amount will be returned to Imery's Clay formerly PPSA-OV and thirty-five percent will be placed in the Town of Searsport TIF Reserve Account.

ARTICLE 17. To see if the Town will vote to accept the following sums to be paid in trust, for cemeteries, the investment income is to be used toward the perpetual care cost of the cemetery lots designated to the following:

2014			
DONOR	AMOUNT	CEMETERY	LOTS
Wayne Ely	\$225	Evergreen	Lot 164-3
Jerry Mehuren	\$550	Elmwood	Lot 294 1-4
Linda Pomeroy	\$550	Village	Range 5 Lot 338
Kathryn Rogals	\$225	Gordon	Range 4E Lot 34-1

ARTICLE 18. To see if the Town will approve transferring the proceeds from cemetery lot sales to the Cemetery Reserve account. The total transfer is \$1,550.00.

ARTICLE 19. To see what sum the voters will raise and appropriate, up to the requested amount, to help support the Searsport Historical Society for the continued restoration and maintenance of the Crary/Carlin/Coleman house.

2014 Appropriation: **\$2,400**

2015 Request: **\$500**

Selectmen recommend: **\$ 500** vote: 3-0-1

BAC recommend: **\$500** vote: 16-0-1

ARTICLE 20. To see what sum the voters will raise and appropriate, up to the requested amount, to help support the Waldo Community Action Partners.

2014 Appropriation: **\$16,362**

2015 Request: **\$16,325**

Selectmen recommend: **\$ 16,325** vote: 3-0-1

BAC recommend: **\$16,325** vote: 17-0-0

ARTICLE 21. To see what sum the voters will raise and appropriate, up to the requested amount, to help support New Hope for Women.

2014 Appropriation: **\$1,325**

2015 Request: **\$1,325**

Selectmen recommend: **\$ 1,325** vote: 3-0-1

BAC recommend: **\$ 0** vote: 15-2-0

ARTICLE 22. To see what sum the voters will raise and appropriate, up to the requested amount, to help support the Sexual Assault Support Service.

2014 Appropriation: **\$1000**

2015 Request: **\$1,000**

Selectmen recommend: **\$ 1000** vote: 3-0-1

BAC recommend: **\$ 1,000** vote: 17-0-0

ARTICLE 23. To see what sum the voters will raise and appropriate, up to the requested amount, to help support the Waldo County YMCA.

2014 Appropriation: **\$1,500**

2015 Request: **\$1,500**

Selectmen recommend: **\$ 1,500** vote: 3-0-1

BAC recommend: **\$1,500** vote: 17-0-0

ARTICLE 24. To see what sum the voters will raise and appropriate, up to the recommended amount, to help support the Pine Tree Chapter of the American Red Cross.

2014 Appropriation: **\$600**

2015 Request: **Not Specified**

Selectmen recommend: **\$ 200** vote: 3-0-1

BAC recommend: **\$ 0** vote: 16-1-0

ARTICLE 25. To see what sum the voters will raise and appropriate, up to the requested amount, to help support Spectrum Generation.

2014 Appropriation: **\$800**

2015 Request: **\$800**

Selectmen recommend: **\$ 800** vote: 3-0-1

BAC recommend: **\$ 800** vote: 16-1-0

ARTICLE 26. To see what sum the voters will raise and appropriate, up to the requested amount, to help support the Hospice Volunteers of Waldo County.

2014 Appropriation: **\$1,500**

Selectmen recommend: **\$ 1,500** vote: 3-0-1

2015 Request: **\$1,500**

BAC recommend: **\$1,500** vote: 17-0-0

ARTICLE 27. To see what sum the voters will raise and appropriate, up to the requested amount, to help support Searsport Beautification

2014 Appropriation: **\$500**

Selectmen recommend: **\$ 500** vote: 3-0-1

2015 Request: **\$500**

BAC recommend: **\$ 500** vote: 16-1-0

ARTICLE 28. To see what sum the voters will raise and appropriate, up to the requested amount, to help support Swan Lake Association

2014 Appropriation: **\$800**

Selectmen recommend: **\$ 750** vote: 3-0-1

2015 Request: **\$1,000**

BAC recommend: **\$ 750** vote: 14-3-0

ARTICLE 29. To see what sum the voters will raise and appropriate, up to the requested amount, to help support Midcoast Maine Community Action

2014 Appropriation: **\$500**

Selectmen recommend: **\$ 500** vote: 3-0-1

2015 Request: **\$1,000**

BAC recommend: **\$ 500** vote: 17-0-0

ARTICLE 30. To see what sum the voters will raise and appropriate, up to the requested amount, to help support New Strategies for Youth (Game Loft)

2014 Appropriation: **\$300**

Selectmen recommend: **\$ 500** vote: 3-0-1

2015 Request: **\$500**

BAC recommend: **\$500** vote: 16-1-0

ARTICLE 31. To see what sum the voters will raise and appropriate, up to the requested amount, to help support Broadreach

2014 Appropriation: **\$1000**

Selectmen recommend: **\$ 1,000** vote: 3-0-1

2015 Request: **\$2,500**

BAC recommend: **\$ 1,000** vote: 17-0-0

ARTICLE 32. To see what sum the voters will raise and appropriate, up to the requested amount, to help support Friends of Sears Island

2014 Appropriation: **\$ 800**

Selectmen recommend: **\$ 800** vote: 3-0-1

2015 Request: **\$1,500**

BAC recommend: **\$ 1000** vote: 16-1-0

ARTICLE 33. To see what sum the voters will raise and appropriate, up to the requested amount, to help support Habitat for Humanity

2014 Appropriation: **\$ 500**

Selectmen recommend: **\$ 500** vote: 3-0-1

2015 Request: **\$500**

BAC recommend: **\$ 500** vote: 17-0-0

ARTICLE 34. To see what sum the voters will raise and appropriate, up to the requested amount, to help support Head of the Bay Association

2014 Appropriation: **No Request Made**

Selectmen recommend: **\$ 300** vote: 3-1-0

2015 Request: **\$1000**

BAC recommend: **\$ 1000** vote: 10-7-0

ARTICLE 35. To see if the Town will authorize the Board of Selectmen to appropriate up to \$50,000.00 dollars from surplus to fund items within the 2015 municipal budget that would otherwise be raised by taxes.

Selectmen recommend: \$0 Vote: 3-1-0 BAC recommend: \$0 Vote: 17-0-0

ARTICLE 36. To see if the town will designate the Amended Town of Searsport & Imery Clays Inc. Tax Increment Financing District and adopt the Amended Omnibus Development Program for the District, subject to the Resolution and the Development Program attached to the original Town Meeting Warrant as Appendix A, copies of which are available at the town office, on line at www.searsport.maine.gov and at the Town Meeting.

ARTICLE 37. To see if the Town will vote to amend the Budget Advisory Committee Ordinance for the Town of Searsport. A copy of the ordinance is available at the town office, on line at www.searsport.maine.gov and at the Town Meeting.

ARTICLE 38. To see if the Town will vote to amend the Recycling Ordinance for the Town of Searsport. The required change removes Stockton Springs as follows:

Section VII Wastes Prohibited.

1. Hazardous/Toxic Waste
2. Waste Generated outside of the Town of Searsport or Stockton Springs.
3. Demolition debris, asphalt shingles, insulation, asbestos.
4. Pathological Waste
5. Sewer treatment plant/septic residue
6. Tree stumps, mufflers, exhaust pipes, abandoned or junked vehicles.

ARTICLE 39. To see if the Town will vote to amend the Highway Excavation Ordinance for the Town of Searsport. A copy of the ordinance is available at the town office, on line at www.searsport.maine.gov and at the Town Meeting.

ARTICLE 40. To see if the Town will vote to amend the Floodplain Management Ordinance for the Town of Searsport. A copy of the ordinance is available at the town office, on line at www.searsport.maine.gov and at the Town Meeting.

ARTICLE 41. To see if the Town will vote to amend the Board of Appeals Ordinance for the Town of Searsport. A copy of the ordinance is available at the town office, on line at www.searsport.maine.gov and at the Town Meeting.

ARTICLE 42. To see if the Town will vote to amend the Site Plan Review Ordinance for the Town of Searsport. A copy of the ordinance is available at the town office, on line at www.searsport.maine.gov and at the Town Meeting.

ARTICLE 43. To see if the Town will vote to amend the Land Use Ordinance for the Town of Searsport. A copy of the ordinance is available at the town office, on line at www.searsport.maine.gov and at the Town Meeting.

ARTICLE 44. To see if the Town will vote to change Lot 46B and Lot 40A1 of Map 7 from Commercial Zoning to Industrial Zoning and to amend the Land Use Map and ordinance to reflect this change.

ARTICLE 45. To see if the Town will vote to amend the Land Use Ordinance for the Town of Searsport. This revision would add a definition for Medical Marijuana Dispensaries; limit them to one in Searsport; define which zone that one is permitted. Language follows:

Amend LUO Section IV (D) for the Mixed Residential Zone uses (current Page 19) to add a new (w) under Commercial uses that reads: "a single (1) medical marijuana dispensary as regulated by the Maine Medical Use of Marijuana Act, 22 M.R.S. § 2428(10) (2009).

Amend Section VII (B) to add (alphabetically) "Medical Marijuana Dispensary: a state registered dispensary as described, authorized and regulated by the Maine Medical Use of marijuana Act, 22 M.R.S. § 2241 et seq. (2009)."

ARTICLE 46. To see if the Town will adopt an Abandoned Properties Ordinance for the Town of Searsport. A copy of the ordinance is available at the town office, on line at www.searsport.maine.gov and at the Town Meeting

ARTICLE 47. To see if the Town will repeal the Massage Establishments and Massage Therapists Ordinance, passed on June 4, 1996, for the Town of Searsport.

ARTICLE 48. To see if the Town will vote to abolish the Committee to withdraw from RSU 20.

The Polls for voting on Articles 1 and 2 will be open at 8:00 A.M. in the forenoon and will close at 8:00 P.M. in the evening of March 3rd, 2015 at the Public Safety Building at 3 Union Street, Searsport, ME.

The Registrar of Voters will be in session on Tuesday, March 3rd, 2015, for the purpose of revising and correcting the list of voters.

Given under our hands at Searsport, Maine, the 17th day of February, 2015.



Aaron Fethke, Chairman



Richard Desmarais, Vice Chair

Joseph Perry



Meredith Ares



Jack Menithew